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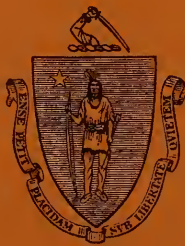
ON THE

**STATISTICS OF MUNICIPAL FINANCES**

FOR THE YEAR ENDING DECEMBER 31, 1961

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
BOSTON, NOVEMBER 6, 1963.

As Commissioner of Corporations and Taxation, I submit herewith the Forty-seventh report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1961.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1961. The tabulations were compiled from returns made by city and town officials.

LEO E. DIEHL

*Commissioner of Corporations and Taxation*

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES — 1961

HON. LEO E. DIEHL, *Commissioner of Corporations and Taxation,*  
*Boston*

SIR:—

I submit herewith the Forty-seventh Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1961 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1961, Table I, and the detail of debt issued and paid, Table II. The totals in Table II differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms “revenue” and “non-revenue” are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. “Revenue” is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. “Non-revenue” receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term “outlays” represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1959, 1960, and 1961, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1961 for all cities and towns and the ratio of this debt to valuation is shown on page 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1961 was 5,092 representing a total value of \$99,508,322. Of this number, 1,462 notes representing a value of \$94,275,039 were for temporary loans, and 3,630 notes representing a value of \$5,233,283 were for funded debt.

## CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MacKINNON  
Director of Accounts

BOSTON  
NOVEMBER 6, 1963

*Purposes of Funded Debt Issued in 1959, 1960, and 1961*

	1959	1960	1961
Highways and Bridges (including Sea Walls, Landings, etc.)	\$6,820,150	\$6,714,000	\$7,306,000
Sewers, Surface Drainage . . . . .	8,869,500	13,224,500	9,942,800
Dredging, Shore Protection . . . . .	—	—	775,000
School Buildings . . . . .	48,512,000	60,853,000	56,206,800
Land and Buildings (other than schools)	6,379,000	4,775,500	5,676,000
Building Remodeling . . . . .	3,383,000	1,642,500	2,818,000
Departmental Equipment . . . . .	1,340,625	859,474	1,812,957
Traffic Signals . . . . .	—	100,000	33,000
Municipal Relief . . . . .	510,000	728,000	—
Final Judgment . . . . .	5,092	94,941	—
Emergency . . . . .	55,000	20,000	103,500
Off-Street Parking . . . . .	2,035,000	1,113,000	779,000
Funding . . . . .	—	495,000	200,000
Insurance Premium . . . . .	—	128,000	—
Light Plants . . . . .	4,320,000	350,000	185,000
Water . . . . .	5,824,020	7,540,550	15,436,775
Airport . . . . .	425,250	552,000	430,000
Recreation . . . . .	25,000	600,000	150,000
Flood Protection . . . . .	—	500,000	500,000
Urban Redevelopment . . . . .	830,000	1,730,000	680,000
Building Demolition . . . . .	—	100,000	—
Harbor Development . . . . .	—	—	500,000
	\$89,333,637	\$102,120,465	\$103,534,832



*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
ATTLEBORO	27,118	\$58,626,485	\$837,000	\$2,431,000	\$3,268,000	\$5,131,000	5.57	3.18	8.75
BEVERLY	36,108	66,181,869	1,367,000	1,998,000	3,365,000	3,980,000	5.08	0.93	6.01
BOSTON	697,197	1,536,402,702	43,581,286	53,513,484	97,094,770	97,094,770	6.32	-	6.32
BROCKTON	72,813	135,086,786	1,510,000	3,570,000	6,880,000	8,881,000	5.09	1.48	6.57
CAMBRIDGE	107,716	290,609,147	7,609,000	7,840,000	8,609,000	9,009,000	3.31	0.15	3.46
CHICPEA	33,749	54,072,487	685,000	90,000	775,000	775,000	1.43	-	1.43
CHICOPEE	61,553	84,012,323	1,425,000	2,660,000	4,085,000	5,992,500	4.86	2.27	7.13
EVERETT	43,544	133,721,846	1,875,000	-	1,875,000	1,875,000	1.40	-	1.40
FALL RIVER	99,942	138,090,011	3,024,000	2,675,000	5,699,000	6,661,000	4.13	0.48	4.61
FITCHBURG	43,021	79,021,370	703,000	1,285,000	1,988,000	3,933,000	2.52	2.46	4.98
GARDNER	19,038	36,450,237	440,000	700,000	1,140,000	1,312,000	3.13	0.47	3.60
GLOUCESTER	25,789	59,525,880	555,000	983,000	1,538,000	2,210,000	2.59	0.37	2.96
HAVERHILL	46,346	88,941,395	1,465,000	2,795,000	4,260,000	4,576,000	4.79	0.35	5.14
HOLYOKE	52,689	110,405,685	2,472,000	3,011,000	5,483,000	8,940,000	4.96	8.10	13.06
LAWRENCE	70,933	104,832,391	1,791,000	3,391,000	5,182,000	1,558,000	4.94	1.49	6.43
LEONISTEP	27,929	50,874,622	966,000	4,160,000	5,126,000	6,186,000	10.08	2.08	12.16
LOWELL	92,107	142,505,890	4,639,000	4,855,000	9,494,000	1,050,000	6.66	1.89	8.55
LYNN	94,478	160,627,465	3,049,000	5,492,000	8,541,000	1,690,000	5.32	0.10	5.42
MALDEN	57,676	102,440,979	1,483,000	3,219,000	4,702,000	8,710,000	4.59	-	4.59
MALDENBOROUGH	18,819	30,641,181	890,000	2,950,000	3,840,000	950,000	12.53	3.10	15.63
MEDFORD	64,671	127,447,640	2,886,000	595,000	3,481,000	3,487,000	2.73	0.01	2.74
MELROSE	29,819	81,816,833	4,533,734	1,040,000	5,643,734	10,966,734	1.68	-	1.68
NEW BEDFORD	102,477	170,242,406	1,400,000	425,000	1,825,000	334,000	1.82	1.36	3.18
NEW BEDFORD	14,804	30,991,535	8,132,000	970,000	9,102,000	889,000	5.81	1.07	6.88
NEW BEDFORD	19,384	36,991,535	276,800	470,000	746,800	115,800	2.20	0.34	2.54
NORTH ADAMS	19,905	33,985,218	522,000	2,770,000	3,292,000	300,000	6.97	0.19	7.16
NORTHAMPTON	30,658	47,216,307	1,490,000	2,955,000	4,445,000	1,821,500	7.28	3.15	10.43
PEABODY	32,202	61,057,601	535,000	8,425,000	8,960,000	2,230,000	6.50	1.62	8.12
PEPPERHILL	57,879	137,766,225	6,908,000	4,604,000	11,112,000	11,190,000	5.53	0.05	5.58
QUINCY	87,409	200,898,933	1,476,000	710,000	2,186,000	219,000	2.93	0.30	3.23
REVERE	40,080	74,554,723	1,490,000	773,000	2,263,000	2,405,000	2.15	2.00	4.15
SALER	39,211	105,388,233	3,021,000	668,000	3,689,000	4,376,000	2.44	0.05	2.49
SPRINGFIELD	174,463	639,672,259	14,805,000	12,621,000	27,426,000	38,854,000	4.29	1.78	6.07
SPRINGVILLE	94,697	151,168,169	933,000	522,000	1,455,000	11,428,000	2.60	7.67	10.27
TAUNTON	41,132	56,005,261	3,923,000	6,873,000	10,796,000	5,750,000	7.85	0.18	8.03
WALTHAM	55,413	137,575,775	1,256,000	4,495,500	5,751,500	1,013,000	10.02	1.77	11.79
WESTFIELD	26,302	57,368,632	7,500,000	8,923,000	9,673,000	899,000	15.46	1.44	16.90
WOBURN	31,214	62,556,301	11,844,000	11,391,000	23,235,000	3,724,000	5.79	0.93	6.72
WORCESTER	186,587	401,398,114							
39 Cities	2,948,572	\$6,297,336,158	\$138,047,820	\$191,491,984	\$329,539,804	\$56,981,800	5.23	0.91	6.14



*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.*

Towns (Over 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Falmouth	13,037	\$ 57,608,262	\$537,000	\$772,000	\$1,309,000	\$2,066,000	2.27	1.32
Foxborough	10,136	38,831,515	1,520,000	1,070,000	2,590,000	6,817	6.67	0.81
Franklin	44,526	112,826,844	3,223,000	4,905,000	8,128,000	9,442,000	7.20	1.17
Grafton	10,550	19,236,314	1,773,000	2,165,000	3,938,000	2,945,000	11.25	0.42
Graftonville	10,627	12,161,154	182,000	530,000	712,000	2,762,000	6.27	6.97
Greenfield	6,624	13,696,248	170,000	170,000	340,000	170,000	1.24	—
Greenville	17,690	35,204,599	1,460,000	1,185,000	2,645,000	2,664,000	7.52	0.04
Hamilton	5,488	12,203,676	411,000	1,515,000	1,926,000	1,905,000	7.53	0.61
Hanover	5,093	10,727,557	80,000	1,443,000	1,523,000	1,325,000	14.27	—
Hingham	15,378	43,156,633	985,000	2,943,000	3,928,000	80,000	17.78	0.16
Hingham	10,114	13,144,476	275,000	1,270,000	1,545,000	292,000	19.78	1.85
Holliston	10,107	13,140,774	423,000	1,880,000	2,303,000	470,000	7.63	3.10
Hudson	6,222	10,710,855	153,000	1,945,000	2,098,000	2,344,000	19.60	2.28
Hudson	9,609	12,206,494	416,000	1,965,000	2,381,000	683,000	6.40	5.39
Hull	7,095	43,780,698	878,000	1,505,000	2,383,000	945,000	5.21	5.98
Ipswich	8,544	15,805,443	—	1,160,000	1,160,000	2,501,000	9.84	13.32
Lee	3,271	13,962,620	396,000	1,350,000	1,746,000	1,482,400	9.67	0.95
Leicester	8,177	15,000,961	25,000	1,165,000	1,190,000	1,190,000	7.63	—
Lexington	27,691	83,006,379	2,889,000	6,275,000	9,164,000	9,976,000	10.96	0.97
Lincoln	5,613	10,658,421	248,000	720,000	968,000	812,000	10.96	11.93
Littleton	5,109	9,464,323	50,000	1,420,000	1,470,000	60,000	9.08	0.56
Longmeadow	10,565	41,197,467	1,255,000	3,032,000	4,287,000	1,689,000	15.53	9.04
Ludlow	13,805	38,049,201	795,000	2,310,000	3,105,000	4,287,000	10.41	17.85
Lynn	6,334	12,041,203	119,156	995,000	1,114,156	3,105,000	8.16	—
Lynnburg	8,398	26,893,465	565,000	1,670,000	2,235,000	2,235,000	9.25	8.16
Lynnfield	7,773	11,962,330	213,000	738,000	951,000	48,000	8.31	—
Mansfield	18,521	53,012,783	2,631,000	1,170,000	3,801,000	215,000	7.17	0.40
Marblehead	6,748	26,105,890	394,000	2,640,000	3,034,000	503,000	11.62	0.41
Marshfield	7,695	9,996,080	524,000	350,000	874,000	3,537,000	7.17	13.55
Maynard	7,095	10,849,904	80,000	1,739,000	1,819,000	39,000	8.74	9.13
Medford	5,108	9,288,192	65,000	1,810,000	1,875,000	1,887,000	16.76	0.39
Medway	28,114	42,936,838	950,000	550,000	1,500,000	68,000	20.19	0.63
Methuen	11,065	15,467,066	505,000	700,000	1,205,000	1,890,000	3.49	17.39
Middleborough	15,749	22,845,966	497,000	420,000	917,000	1,971,000	7.79	20.35
Milford	9,623	11,465,709	116,000	1,125,000	1,241,000	1,289,500	4.01	4.59
Milbury	26,375	68,516,213	1,095,000	400,000	1,495,000	917,000	10.82	8.34
Monkton	6,712	8,048,783	—	—	—	1,241,000	—	—
Montague	7,836	13,537,388	317,000	288,000	605,000	2,000	2.18	0.02
Natick	28,831	78,872,180	1,089,200	3,853,600	4,942,800	620,000	4.47	0.02
Needham	25,793	89,931,342	1,672,000	6,340,000	8,012,000	233,000	6.27	0.11
North Andover	10,908	24,729,453	675,000	840,000	1,515,000	5,175,800	6.27	4.58
North Attleborough	14,777	26,701,005	605,000	1,805,000	2,410,000	8,042,000	8.91	0.29
Northborough	6,687	19,562,787	70,000	275,000	345,000	30,000	6.12	8.94
Northbridge	10,800	11,986,168	204,750	360,000	564,750	2,795,000	8.28	6.94
North Reading	8,331	15,265,635	306,000	1,930,000	2,236,000	83,000	1.76	2.19
Norton	6,818	8,185,303	56,000	1,067,000	1,123,000	564,750	4.71	—
Norwell	5,207	15,806,415	190,000	1,135,000	1,325,000	437,500	14.65	4.71
						2,673,500	13.72	2.86
						250,200	16.78	3.06
						240,000	8.38	1.52
						1,565,000	9.38	9.90



Norwood	24,898	58,853,503	1,646,000	990,000	2,636,000	509,000	3,145,000	4.48	0.86	5.34
Orange	6,154	7,847,936	—	—	—	43,000	43,000	—	0.55	0.55
Oxford	9,282	17,487,190	290,000	556,000	846,000	—	846,000	4.84	—	—
Palmer	10,385	14,906,571	—	—	—	—	—	—	—	—
Plymouth	14,445	43,413,665	399,000	—	399,000	171,000	570,000	0.92	0.39	1.31
Randolph	18,900	934,000	934,000	4,771,000	5,705,000	352,000	6,057,000	14.18	0.88	15.96
Reading	19,259	40,230,228	1,210,000	1,870,000	3,082,000	1,435,000	4,517,000	6.91	3.86	10.27
Rockland	13,110	44,534,475	255,000	1,170,000	2,323,000	148,000	2,471,000	13.41	0.82	14.23
Rockland	20,660	18,084,064	625,000	2,258,000	2,883,000	85,000	2,968,000	7.81	0.21	8.02
Saugus	12,914	40,133,266	876,000	2,598,000	3,474,000	72,000	3,546,000	9.32	0.19	9.51
Seabrook	1,214	38,075,770	1,090,000	2,598,000	3,688,000	—	3,688,000	4.73	—	—
Seekonk	18,399	20,413,000	473,000	2,302,000	2,775,000	—	2,775,000	10.50	0.19	10.69
Sharon	1,670	26,516,162	485,000	2,300,000	2,785,000	50,000	2,835,000	9.68	—	—
Shirley	3,202	3,719,205	385,000	300,000	360,000	—	360,000	8.79	0.61	9.40
Shrewsbury	16,622	32,556,617	385,000	2,475,000	2,860,000	200,000	3,060,000	3.38	0.90	4.28
Sonnet	12,196	11,424,634	225,000	1,400,000	1,625,000	375,000	1,775,000	5.39	0.14	5.53
Southbridge	16,823	22,111,829	308,000	355,000	1,193,000	30,000	1,223,000	11.80	—	—
South Hadley	14,966	26,312,897	356,000	2,756,000	3,106,000	—	3,106,000	21.58	—	—
Southwick	5,139	7,469,495	22,000	1,590,000	1,612,000	—	1,612,000	0.53	—	—
Spencer	7,838	7,637,431	30,360	10,000	40,360	—	40,360	6.56	—	—
Stonham	17,821	35,850,415	686,000	1,275,000	1,961,000	305,000	2,266,000	5.47	0.85	6.32
Stoughton	16,328	27,183,546	702,500	3,398,000	4,100,500	295,000	4,395,500	15.08	1.09	16.17
Sudbury	7,447	21,645,611	318,400	2,590,000	2,908,400	—	2,908,400	13.44	—	—
Swampscott	13,294	39,763,153	805,000	1,510,000	2,318,000	295,000	2,610,000	5.82	0.74	6.56
Swansea	9,916	12,218,563	136,800	665,000	801,800	—	801,800	0.16	—	—
Templeton	5,371	9,677,040	16,000	—	16,000	383,000	389,000	10.74	3.96	4.12
Tewksbury	15,902	19,359,811	548,000	1,555,000	2,083,000	1,220,000	3,303,000	6.71	0.83	7.54
Uxbridge	7,789	10,458,740	170,000	320,000	490,000	—	490,000	8.07	—	—
Wakefield	24,295	68,216,108	937,000	3,641,000	4,578,000	568,000	5,146,000	5.56	0.25	5.81
Walpole	14,068	36,097,303	1,021,000	1,890,000	2,911,000	—	2,911,000	5.58	—	—
Ware	7,517	12,678,170	705,000	705,000	705,000	31,000	736,000	4.38	—	—
Wareham	9,461	23,779,778	391,600	935,000	1,326,600	—	1,326,600	13.65	0.72	14.17
Watertown	39,092	89,713,304	3,090,000	840,000	3,930,000	148,000	4,078,000	6.20	—	—
Wayland	10,444	28,667,194	198,000	3,715,000	3,913,000	—	3,913,000	4.63	—	—
Webster	13,680	25,859,484	955,000	650,000	1,605,000	—	1,605,000	9.34	0.55	9.89
Wellesley	26,071	85,786,829	2,828,000	1,140,000	3,968,000	79,000	3,968,000	14.79	1.02	15.89
Westborough	9,599	14,267,821	282,000	1,050,000	1,332,000	—	1,332,000	14.87	2.66	10.01
West Boylston	5,526	11,850,913	152,900	1,600,000	1,752,900	97,000	1,849,900	7.35	0.08	9.78
West Bridgewater	5,061	9,521,815	391,000	1,025,000	1,416,000	316,500	1,732,500	4.21	—	—
Westford	6,261	11,879,899	138,000	735,000	873,000	26,000	899,000	4.82	0.72	5.54
Weston	8,261	32,938,629	563,000	2,300,000	2,863,000	595,000	3,458,000	8.22	0.43	8.65
Westport	6,641	14,527,561	281,000	330,000	611,000	—	611,000	3.07	—	—
West Springfield	24,924	82,647,425	1,680,000	2,300,000	3,980,000	—	3,980,000	11.80	—	—
Westwood	10,354	28,418,985	842,000	2,455,000	3,297,000	—	3,297,000	4.95	—	—
Weymouth	48,177	130,507,525	5,163,000	5,506,000	10,729,000	555,000	11,284,000	4.95	—	—
Whitman	10,485	14,691,201	18,000	453,000	471,000	—	471,000	1.04	0.76	1.80
Wilbraham	7,387	17,158,892	205,000	645,000	850,000	90,000	940,000	12.65	1.25	13.90
Williamstown	7,322	14,460,201	150,000	—	150,000	110,000	260,000	8.93	0.35	9.28
Wilmington	12,475	30,256,581	643,000	3,155,000	3,828,000	376,200	4,204,200	3,745,000	6.03	6.27
Winchendon	6,237	12,700,681	464,197	670,000	1,134,197	45,000	1,179,197	1.08	0.04	1.12
Winchester	19,376	59,733,860	1,950,000	1,650,000	3,600,000	15,000	3,745,000	1.23	0.82	2.05
Winthrop	20,303	36,044,318	390,000	—	390,000	164,000	404,000	1.00	—	—
Wrentham	6,685	20,041,071	106,000	140,000	246,000	560,000	806,000	6.80	0.73	7.53
Yarmouth	5,504	26,959,258	270,000	—	270,000	—	—	—	—	—
141 Towns	1,861,593	\$4,334,172,708	\$91,703,113	\$203,091,600	\$294,794,713	\$31,522,874	\$326,317,557	6.80	0.73	7.53

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.*

Towns. (Under 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Alford	256	\$575,427	—	—	—	—	—	—
Ashburnham	2,758	6,653,099	\$9,000	\$15,000	\$29,000	\$53,000	0.36	0.44
Ashtey	1,983	2,228,160	16,000	204,000	—	220,000	9.87	9.87
Asnifield	1,181	1,776,795	16,000	—	—	16,000	0.90	0.90
Avon	4,301	6,626,735	200,000	952,000	—	1,152,000	17.38	17.38
Barre	3,479	4,293,740	55,000	110,000	26,000	191,000	3.84	0.61
Becket	770	1,846,183	—	—	—	—	—	—
Becket	1,609	1,787,809	6,000	—	—	6,000	0.34	0.34
Berlin	1,742	2,487,745	32,000	54,000	—	86,000	3.54	—
Bernardston	1,870	2,544,847	8,000	60,000	—	68,000	2.67	2.67
Blanford	636	1,473,492	3,205	72,000	—	75,205	5.09	5.09
Bolton	1,264	2,342,287	33,000	55,000	—	88,000	3.76	3.76
Bolton	1,153	1,153,765	—	20,000	—	20,000	1.73	1.73
Boxborough	744	4,907,676	—	134,000	—	134,000	2.73	2.73
Boxford	2,010	9,150,716	7,500	260,000	—	267,500	2.92	2.92
Boylston	2,367	5,109,778	60,000	—	—	60,000	1.17	1.17
Brewster	1,236	5,109,778	—	—	—	—	—	—
Brookfield	1,414	3,969,136	43,000	160,000	—	203,000	6.36	6.36
Brookfield	1,731	3,183,553	—	—	—	—	—	—
Buckland	1,664	3,441,956	—	130,000	—	130,000	4.17	4.17
Carlisle	1,488	3,117,156	72,000	43,000	—	117,000	2.71	2.71
Carver	1,949	4,318,639	—	—	—	—	—	—
Charlemont	897	1,835,553	—	488,000	—	488,000	9.47	9.47
Charlton	3,685	5,493,900	32,000	—	—	32,000	1.39	1.39
Chatham	3,273	25,832,324	360,000	360,000	—	720,000	19.86	19.86
Cheshire	2,472	2,749,405	3,000	543,000	—	546,000	1.11	1.11
Chester	1,155	1,894,857	14,000	—	7,000	21,000	0.74	0.37
Chesterfield	556	1,147,863	5,500	—	—	5,500	0.48	0.48
Chilmark	238	2,291,562	6,000	—	—	6,000	0.26	0.26
Clarksburg	1,741	2,402,706	22,000	55,000	—	77,000	5.49	5.49
Colrain	1,426	2,462,111	21,000	40,000	—	61,000	2.92	2.92
Conway	875	1,371,554	—	56,000	—	56,000	5.61	5.61
Cummington	550	1,099,482	6,000	—	—	6,000	1.11	1.11
Deerfield	3,838	7,201,707	80,000	80,000	—	160,000	1.76	1.76
Dennis	3,727	21,544,296	380,000	—	—	380,000	3.71	3.71
Digiton	3,769	5,926,370	60,000	160,000	20,000	220,000	6.31	6.31
Douglas	2,559	3,302,673	98,500	110,000	—	208,500	6.77	6.92
Dover	2,846	9,801,974	468,000	468,000	—	936,000	4.77	4.77
Dunstable	824	979,633	2,000	—	—	2,000	0.20	0.20
Duxbury	4,727	15,413,648	239,000	947,000	243,500	1,429,500	7.03	9.27
East Brookfield	1,533	2,418,606	42,400	107,000	18,000	167,400	6.98	6.92
Eastham	1,200	7,013,418	90,000	—	—	90,000	1.28	1.28
Edgartown	1,474	8,685,493	130,000	78,000	—	208,000	2.39	2.39





*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.*

TOWNS, (Under 5,000 Population)	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$273,161	—	\$5,000	—	\$5,000	1.83	—
New Braintree	509	858,815	—	—	—	—	—	—
Newbury	2,519	5,047,503	\$110,000	255,000	—	365,000	7.23	—
New Marlborough	1,083	2,597,619	12,000	—	—	12,000	0.46	—
New Salem	397	481,419	—	58,000	—	58,000	12.05	—
North	3,471	4,793,714	16,000	128,000	\$24,500	168,500	3.01	0.51
North Brookfield	3,616	4,895,705	5,000	375,000	—	380,000	7.76	—
Northfield	2,320	3,256,091	39,000	—	—	39,000	1.20	—
Oak Bluffs	1,419	7,844,928	22,000	—	—	22,000	0.28	0.84
Oakham	524	661,461	12,000	5,000	66,000	88,000	1.12	—
Orleans	2,342	15,307,378	326,000	70,000	—	396,000	2.57	—
Otis	473	2,310,485	12,000	12,000	—	24,000	1.04	—
Paxton	2,399	4,898,033	55,000	260,000	6,000	321,000	6.43	0.12
Pelham	805	1,249,305	—	—	—	—	—	—
Pembroke	4,919	21,993,866	49,000	—	169,000	218,000	0.22	0.77
Pepperell	4,336	5,442,967	—	—	58,000	58,000	1.07	—
Peru	197	544,936	18,000	—	—	18,000	6.61	—
Petersham	890	1,873,399	10,000	—	—	10,000	0.53	—
Phillipston	695	1,018,585	10,179	6,000	—	16,179	1.59	—
Plainfield	237	608,150	—	—	—	—	—	—
Plainville	3,810	5,404,248	80,000	190,000	—	270,000	5.00	—
Plympton	821	1,481,788	18,000	42,000	—	60,000	4.05	—
Princeton	1,360	2,103,819	10,394	—	5,000	15,394	0.49	0.24
Provincetown	3,389	11,547,880	337,000	240,000	287,000	864,000	5.00	2.48
Raynham	4,150	7,825,143	186,000	574,000	—	760,000	9.71	—
Rehoboth	4,953	17,037,656	62,000	308,000	—	370,000	2.17	—
Richmond	890	1,649,921	—	—	—	—	—	—
Rochester	1,559	2,274,644	21,000	96,000	—	117,000	5.14	—
Rockport	4,616	27,343,121	461,000	620,000	8,000	1,089,000	3.95	0.03
Rowe	231	7,835,745	—	470,000	—	470,000	6.00	—
Rowley	2,783	3,979,051	—	245,000	234,000	479,000	6.16	5.88
Royalston	800	1,111,148	7,000	—	—	7,000	0.63	—
Russell	1,366	3,326,028	55,000	240,000	—	295,000	8.87	—
Rutland	3,253	8,337,386	129,000	—	—	129,000	1.55	—
Salisbury	3,154	6,338,837	221,000	175,000	—	396,000	6.23	—
Sandisfield	536	1,566,049	38,000	—	—	38,000	2.43	—
Sandwich	2,082	8,558,548	85,000	380,000	—	465,000	5.43	—
Savoy	277	433,185	—	—	—	—	—	—
Sheffield	2,138	4,426,351	—	—	—	—	—	—
Sherburne	1,739	3,342,089	6,000	—	—	6,000	0.18	—
Sherborn	1,806	7,894,593	—	455,000	—	455,000	5.76	—
Shutesbury	265	821,865	—	—	—	—	—	—



Southampton	2,192	3,506,647	14,000	365,000	379,000	—	284,000	379,000	10,81	—	10,81
Southborough	3,996	8,410,912	81,000	495,000	576,000	—	18,000	576,000	6,85	3,37	10,22
Stirling	3,193	4,965,836	35,000	525,000	560,000	—	—	578,000	11,28	0,36	11,64
Stockbridge	5,527	3,319	70,000	—	70,000	—	—	70,000	1,26	—	1,26
Sow	2,573	5,164,645	40,000	351,000	391,000	—	—	391,000	7,57	—	7,57
Sturbridge	2,604	4,693,234	95,000	143,000	238,000	—	2,000	240,000	5,07	0,04	5,11
Sunderland	1,279	3,035,839	27,000	27,000	27,000	—	—	27,000	0,89	—	0,89
Sutton	3,638	7,859,700	60,000	340,000	400,000	—	—	400,000	5,09	—	5,09
Tisbury	2,169	6,993,592	49,000	—	49,000	—	—	49,000	0,70	—	0,70
Tolland	101	627,191	—	—	—	—	—	—	—	—	—
Townsend	3,351	9,075,662	66,000	102,000	168,000	—	169,500	337,500	1,85	1,87	3,72
Townsend	3,650	6,803,663	67,900	45,000	112,900	—	12,000	124,900	1,66	0,18	1,84
Truro	1,002	3,259,095	60,000	—	60,000	—	—	60,000	1,13	—	1,13
Tyngsborough	3,302	3,570,002	5,000	370,000	375,000	—	—	375,000	10,50	—	10,50
Tyringham	197	1,018,694	—	—	—	—	—	—	—	—	—
Upton	3,127	4,974,680	20,000	54,000	74,000	—	212,000	286,000	1,49	4,26	5,75
Wales	659	1,202,921	—	—	—	—	—	—	—	—	—
Warren	3,383	4,195,000	39,000	—	39,000	—	—	39,000	0,93	—	0,93
Warwick	426	759,906	9,700	21,000	30,700	—	—	30,700	4,04	—	4,04
Washington	290	413,507	4,500	41,000	45,500	—	—	45,500	11,00	—	11,00
Wellfleet	1,404	7,293,339	—	—	—	—	—	—	—	—	—
Wendell	292	500,830	—	—	—	—	—	—	—	—	—
Wenham	2,798	8,431,377	135,000	245,000	380,000	—	210,000	590,000	4,48	2,48	6,96
West Brookfield	2,053	3,002,055	18,000	124,000	142,000	—	19,400	161,400	4,73	0,65	5,38
Westhampton	583	1,352,060	3,000	—	3,000	—	—	3,000	0,22	—	0,22
Westminster	4,022	5,304,650	86,000	210,000	296,000	—	415,000	711,000	5,58	7,82	13,40
West Newbury	1,844	2,185,248	—	—	—	—	17,300	17,300	0,79	—	0,79
West Stockbridge	1,244	1,671,186	66,000	66,000	132,000	—	—	132,000	7,90	—	7,90
West Tisbury	360	1,983,095	13,600	—	13,600	—	—	13,600	0,69	—	0,69
Whately	1,037	1,990,119	—	—	—	—	—	—	—	—	—
Williamsburg	2,186	4,724,702	21,500	70,000	91,500	—	7,000	98,500	1,93	0,15	2,08
Windsor	384	809,948	6,000	—	6,000	—	—	6,000	0,74	—	0,74
Worthington	597	1,431,845	—	6,000	6,000	—	—	6,000	0,42	—	0,42
171 Towns	338,413	\$804,956,771	\$9,066,108	\$25,186,000	\$34,252,108	\$4,783,700	\$39,035,808	4,26	0,59	4,85	

*Net Debt, December 31, 1961, and Ratio of Net Debt to Valuation: Aggregate.*

	Population, 1960	Valuation, 1961 including Motor Vehicles	NET DEBT, DECEMBER 31, 1961				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit	Total					
39 Cities	2,948,572	\$6,297,336,158	\$138,047,820	\$191,491,984	\$329,539,804	\$56,981,800	\$386,521,604	5.23	0.91	6.14
141 Towns over 5,000	1,861,593	4,339,174,718	91,703,113	203,091,600	294,794,713	31,522,874	326,317,587	6.80	0.73	7.53
171 Towns under 5,000	338,413	804,956,771	9,066,108	25,186,000	34,252,108	4,783,700	39,035,808	4.26	0.59	4.85
Aggregate	5,148,578	\$11,437,467,647	\$238,817,041	\$419,769,584	\$658,586,625	\$93,288,374	\$751,874,999	5.76	0.81	6.57

*Net Funded or Fixed Debt and Assessed Valuation.*

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910 . . . . .	\$3,907,892,598	-	\$168,546,115	-	4.31
1920 . . . . .	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930 . . . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940 . . . . .	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945 . . . . .	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946 . . . . .	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947 . . . . .	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948 . . . . .	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949 . . . . .	7,584,248,785	398,838,374	228,007,040	12,327,822	3.01
1950 . . . . .	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951 . . . . .	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952 . . . . .	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953 . . . . .	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954 . . . . .	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955 . . . . .	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956 . . . . .	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957 . . . . .	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958 . . . . .	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959 . . . . .	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960 . . . . .	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961 . . . . .	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57

<sup>1</sup> Decrease.

*Aggregate Municipal Indebtedness — General and Enterprise Debt.  
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910 . . . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920 . . . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930 . . . . .	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940 . . . . .	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945 . . . . .	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946 . . . . .	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947 . . . . .	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948 . . . . .	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949 . . . . .	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950 . . . . .	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951 . . . . .	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952 . . . . .	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953 . . . . .	313,684,798	1,832,648	311,852,150	3.64	130,857,265	59,792,417	70,968,846	0.83
1954 . . . . .	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955 . . . . .	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956 . . . . .	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957 . . . . .	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958 . . . . .	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959 . . . . .	589,030,823	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.81
1960 . . . . .	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.83
1961 . . . . .	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81

# PART I

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## CITIES

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Boston 697,197	Worcester 186,587	Springfield 174,463	Cambridge 107,716	New Bedford 102,477
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$133,386,220	\$24,712,749	\$20,220,357	\$16,178,821	\$9,784,810
5 Corporation and income . . .		16,618,963	4,576,675	3,920,775	2,259,131	2,526,324
6 Licenses and permits . . .		2,828,858	320,600	219,282	286,341	156,782
7 Fines and forfeits . . .		817,714	86,867	64,970	123,099	44,290
8 Grants and gifts . . .		25,960,288	4,842,140	3,851,754	2,297,519	3,406,092
9 All other . . .		466,258	179,591	21,466	2	11,001
10 Commercial						
11 Special assessments . . .		282,374	242,261	234,804	6,191	10,604
12 Privileges . . .		8,131,078	2,804,142	2,166,980	1,474,931	1,210,341
13 Departmental . . .		25,633,811	8,261,423	6,625,588	3,673,827	2,678,354
14 Public service enterprises . . .		8,130,907	1,864,686	2,788,380	1,228,293	784,092
15 Cemeteries . . .		533,834	158,923	—	63,179	48,837
16 Interest . . .		2,139,088	164,458	95,822	43,525	27,709
17 NON-REVENUE						
18 Offsets to outlays . . .		1,189,168	327,211	441,527	86,221	33,580
19 Municipal indebtedness						
20 Funded debt . . .		4,450,000	3,600,000	9,000,000	—	2,357,000
21 All other . . .		35,638,158	12,780,005	25,277,599	4,500,000	4,216,989
22 Refunds . . .		8,920,724	594,233	969,102	297,990	126,608
23 Agency, trust, and investment . . .		35,111,453	6,303,934	12,971,802	3,405,832	2,192,753
24 TOTAL RECEIPTS . . .		305,238,896	71,819,898	88,870,208	35,924,902	29,616,666
25 Balance on hand . . .		24,477,329	10,596,314	12,890,355	6,064,528	1,673,684
26 TOTAL . . .		\$329,716,225	\$82,416,212	\$101,760,563	\$41,989,430	\$31,290,350
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$4,644,182	\$1,854,435	\$1,069,238	\$752,578	\$529,485
30 Public safety . . .		31,833,949	5,041,638	5,192,390	3,106,011	2,772,778
31 Health and sanitation . . .		9,825,182	1,546,792	2,100,117	1,848,417	923,668
32 Highways . . .		8,898,049	2,528,994	2,543,263	1,061,876	810,468
33 Public welfare . . .		60,371,201	12,790,453	9,284,579	7,048,932	5,757,262
34 Veterans' services . . .		2,225,757	870,532	714,839	390,715	577,745
35 Schools . . .		35,815,125	12,453,049	12,161,232	5,124,336	5,466,965
36 Libraries . . .		3,565,404	542,801	778,924	264,744	212,908
37 Recreation . . .		4,811,417	690,413	965,649	681,791	318,428
38 Pensions . . .		17,703,795	2,285,044	2,257,243	1,442,373	1,059,144
39 Unclassified . . .		16,895,348	1,195,149	1,301,537	3,142,756	529,629
40 Public service enterprises						
41 Electric light . . .		—	—	—	—	—
42 Water . . .		5,195,920	730,797	1,439,296	775,307	447,212
43 All other . . .		835,053	383,716	107,196	—	59,911
44 Cemeteries . . .		511,378	116,725	—	156,598	153,384
45 Administration of trust funds . . .		220,932	21,209	32,432	19,553	8,884
46 Interest . . .		5,431,376	712,187	921,110	528,768	311,656
47 Outlays						
48 Departmental						
49 General government . . .		20,379	561,503	4,174	—	30,349
50 Public safety . . .		83,792	103,134	46,705	7,105	36,895
51 Health and sanitation . . .		373,417	313,651	1,072,688	55,011	141,026
52 Highways . . .		2,673,638	742,174	1,307,238	173,816	458,726
53 Public welfare . . .		441,428	951,331	6,100	17,484	2,738
54 Veterans' benefits . . .		—	—	217	—	—
55 Schools . . .		1,201,853	1,424,791	1,141,974	1,190,409	144,417
56 Libraries . . .		179,046	388,461	—	—	—
57 Recreation . . .		207,199	8,629	273,471	—	73,692
58 Unclassified . . .		1,094,726	44,188	247,992	555	212,947
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		214,805	259,131	845,621	150,420	250,727
62 All other . . .		—	708,988	—	—	447,695
63 Cemeteries . . .		38,668	—	—	—	9,208
64 Municipal indebtedness						
65 Funded debt . . .		12,174,508	2,944,000	2,483,000	1,131,583	968,000
66 All other . . .		36,182,874	13,374,171	10,537,830	4,500,000	4,210,500
67 Refunds . . .		3,920,724	594,233	969,102	297,990	126,608
68 Agency, trust, and investment . . .		33,212,026	6,359,958	16,100,175	3,449,520	2,260,706
69 TOTAL PAYMENTS . . .		300,806,151	72,542,277	75,905,332	37,298,648	29,315,761
70 Balance on hand . . .		28,910,074	9,873,935	25,855,231	4,690,782	1,974,589
71 TOTAL . . .		\$329,716,225	\$82,416,212	\$101,760,563	\$41,989,430	\$31,290,350



	Fall River 99,942	Somerville 94,697	Lynn 94,478	Newton 92,384	Lowell 92,107	Quincy 87,409	Brockton 72,813
1							
2							
3							
4	\$9,675,373	\$11,480,298	\$12,101,390	\$16,589,581	\$9,385,070	\$12,734,029	\$8,175,792
5	2,525,546	1,762,053	2,209,023	2,228,278	1,999,051	1,920,489	1,324,503
6	157,639	116,755	168,722	79,787	174,960	119,301	84,219
7	13,082	19,021	36,084	21,961	20,545	2,840	16,371
8	2,949,209	2,135,935	3,035,352	1,289,085	2,888,466	1,633,243	2,088,134
9	13,115	-	2,066	695	21,505	-	5,559
10							
11	-	-	6,505	197,332	8,510	86,939	62,127
12	1,334,873	1,169,435	1,263,884	1,995,437	1,383,265	1,437,287	1,392,443
13	2,588,563	1,640,261	3,113,864	1,388,027	1,987,868	5,229,799	2,062,035
14	675,698	668,937	763,410	833,247	727,595	831,233	525,203
15	45,346	-	118,948	19	59,228	93,940	52,990
16	20,463	25,021	30,946	73,903	102,342	36,003	14,330
17							
18	66,980	30,576	135,142	121,745	102,588	66,398	86,555
19							
20	1,500,000	-	500,000	575,000	35,000	550,000	-
21	4,500,000	7,300,000	9,301,636	6,667,149	6,152,150	4,752,200	5,825,010
22	529,133	301,275	114,672	24,399	258,017	307,709	239,557
23	2,105,692	2,392,384	2,721,343	3,046,587	2,123,634	2,648,245	1,605,065
24	28,700,712	29,041,981	35,622,987	35,132,232	27,429,794	32,449,655	23,559,893
25	1,553,565	343,877	2,385,790	4,675,744	6,454,812	2,360,193	925,340
26	\$30,254,277	\$29,385,858	\$38,008,777	\$39,807,976	\$33,884,606	\$34,809,848	\$24,485,233
27							
28							
29	\$481,112	\$648,837	\$628,949	\$781,585	\$617,479	\$639,125	\$505,637
30	2,860,117	2,655,594	2,810,922	2,562,653	2,469,576	2,643,349	1,702,443
31	912,784	1,211,964	1,428,455	1,482,875	794,205	1,170,230	1,001,818
32	731,831	787,929	717,073	2,628,408	888,111	1,625,567	795,403
33	6,268,355	3,845,189	6,275,050	1,409,888	4,764,492	6,117,415	3,486,750
34	470,429	205,036	362,055	83,834	242,078	429,634	224,625
35	4,528,162	5,512,084	5,979,034	9,913,766	4,692,245	6,995,599	4,379,047
36	119,208	323,429	295,002	345,370	106,800	332,236	173,447
37	212,082	406,153	457,703	422,101	230,442	352,176	272,847
38	978,078	784,068	1,098,468	894,045	830,159	600,731	631,457
39	275,194	1,685,595	274,807	391,541	629,036	205,439	79,761
40							
41	-	-	-	-	-	-	-
42	473,295	593,648	618,620	680,112	480,016	682,556	332,538
43	1,375	-	-	-	-	-	-
44	94,194	-	237,484	1,552	95,227	114,819	88,911
45	13,312	16,336	13,240	12,049	12,868	13,816	294
46	169,263	269,166	301,675	692,026	462,740	438,622	317,986
47							
48							
49	11,527	5,923	-	16,434	32,750	11,712	1,625
50	71,036	16,702	21,233	36,032	7,542	55,954	-
51	57,935	151,689	242,624	255,280	513,081	172,346	363,600
52	452,225	92,063	392,195	850,914	168,860	206,539	214,623
53	95,161	5,605	-	1,915	-	90,257	-
54	-	-	-	-	-	-	-
55	63,877	21,840	363,215	1,040,943	731,581	152,501	95,504
56	4,446	33,204	-	1,520	1,158	-	-
57	13,966	27,340	-	9,428	20,882	33,048	17,739
58	330	-	15,903	-	56,390	-	-
59							
60	-	-	-	-	-	-	-
61	67,536	2,763	38,269	39,151	1,368,520	13,527	444,628
62	3,990	-	-	-	-	-	-
63	5,410	-	27,748	-	-	23,765	3,695
64							
65	354,000	669,901	1,180,845	2,234,729	970,000	1,332,654	1,155,000
66	4,500,000	6,300,000	9,300,000	6,536,297	6,631,000	4,750,000	4,860,000
67	529,133	301,275	114,672	24,399	258,017	307,709	239,557
68	2,077,671	2,305,326	2,702,388	2,881,927	1,979,403	2,695,653	1,598,026
69	26,897,034	28,878,659	35,897,629	36,230,774	30,054,658	32,206,979	22,986,961
70	3,357,243	507,199	2,111,148	3,577,202	3,829,948	2,602,869	1,498,272
71	\$30,254,277	\$29,385,858	\$38,008,777	\$39,807,976	\$33,884,606	\$34,809,848	\$24,485,233

TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Lawrence 70,933	Medford 64,971	Chicopee 61,553	Pittsfield 57,879	Malden 57,676
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$6,694,233	\$7,453,731	\$4,040,135	\$6,365,951	\$7,689,042
5 Corporation and income		1,826,848	1,219,090	1,095,151	1,180,941	1,120,285
6 Licenses and permits		109,305	40,177	61,268	95,902	70,660
7 Fines and forfeits		19,505	17,084	6,687	16,626	19,245
8 Grants and gifts		2,141,067	1,127,537	1,940,223	2,056,572	1,233,309
9 All other		1,010	1,200	2,763	1,760	937
10 Commercial						
11 Special assessments		6,153	23,574	22,004	19,499	29,149
12 Privileges		990,985	1,100,666	732,101	866,820	815,215
13 Departmental		1,467,809	906,274	742,381	1,284,294	1,309,097
14 Public service enterprises		693,985	488,705	3,276,633	600,207	408,261
15 Cemeteries		37,223	83,500	7,397	—	61,347
16 Interest		23,299	12,418	7,556	83,238	6,612
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		266,656	319,437	61,953	10,031	53,051
19 Municipal indebtedness						
20 Funded debt		1,858,000	2,785,000	1,750,000	4,500,000	653,000
21 All other		4,498,480	3,281,200	1,252,342	3,019,346	5,085,687
22 Refunds		159,459	237,910	46,580	234,063	207,955
23 Agency, trust, and investment		1,835,449	1,591,980	1,335,710	1,785,437	1,446,387
24 <b>TOTAL RECEIPTS</b>		<b>22,629,466</b>	<b>20,639,483</b>	<b>16,380,884</b>	<b>22,120,687</b>	<b>20,209,239</b>
25 Balance on hand		2,168,467	754,810	1,449,722	2,227,939	410,401
26 <b>TOTAL</b>		<b>\$24,797,933</b>	<b>\$21,444,293</b>	<b>\$17,830,606</b>	<b>\$24,348,626</b>	<b>\$20,619,640</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$419,779	\$415,578	\$367,864	\$389,353	\$424,724
30 Public safety		2,115,440	1,814,212	1,203,396	1,407,318	1,842,156
31 Health and sanitation		876,841	626,739	384,536	615,452	558,383
32 Highways		781,067	479,764	414,804	747,068	616,947
33 Public welfare		3,477,605	1,765,287	1,059,242	2,210,705	2,200,849
34 Veterans' services		139,072	100,792	176,604	163,880	223,681
35 Schools		2,759,423	4,213,009	3,605,646	4,505,282	3,563,795
36 Libraries		116,110	75,330	75,330	138,730	162,911
37 Recreation		236,323	230,328	120,132	290,078	217,265
38 Pensions		606,657	513,807	476,769	232,634	436,511
39 Unclassified		686,514	1,001,099	114,918	206,447	915,459
40 Public service enterprises						
41 Electric light		—	—	2,328,530	—	—
42 Water		490,967	344,063	381,644	194,861	350,373
43 All other		28,663	—	—	5,486	—
44 Cemeteries		77,192	112,706	19,612	—	100,042
45 Administration of trust funds		13,595	6,925	7,054	3,314	6,247
46 Interest		205,461	123,245	127,695	310,821	229,420
47 Outlays						
48 Departmental						
49 General government		13,327	2,795	—	2,086	—
50 Public safety		104,617	13,040	3,218	—	3,854
51 Health and sanitation		80,572	31,081	194,722	2,750,131	15,224
52 Highways		275,247	226,309	220,406	331,148	327,812
53 Public welfare		26,452	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		653,118	522,147	1,565,267	923,769	130,590
56 Libraries		—	3,037	—	—	—
57 Recreation		69,548	23,764	157,595	14,765	—
58 Unclassified		520,436	—	—	—	520,064
59 Public service enterprises						
60 Electric light		—	—	156,549	—	—
61 Water		255,608	19,311	23,554	578,576	16,108
62 All other		674,144	—	—	—	—
63 Cemeteries		—	726	7,500	—	1,172
64 Municipal indebtedness						
65 Funded debt		475,000	217,956	476,500	885,000	1,083,791
66 All other		4,308,740	3,278,000	1,000,000	3,000,000	4,645,000
67 Refunds		159,459	237,910	46,580	234,063	207,955
68 Agency, trust, and investment		1,726,364	796,992	1,342,551	1,773,141	1,360,004
69 <b>TOTAL PAYMENTS</b>		<b>22,373,341</b>	<b>17,290,762</b>	<b>16,058,218</b>	<b>21,914,108</b>	<b>20,160,337</b>
70 Balance on hand		2,424,592	4,153,531	1,772,388	2,434,518	459,303
71 <b>TOTAL</b>		<b>\$24,797,933</b>	<b>\$21,444,293</b>	<b>\$17,830,606</b>	<b>\$24,348,626</b>	<b>\$20,619,640</b>

	Waltham 55,413	Holyoke 52,689	Haverhill 46,346	Everett 43,544	Fitchburg 43,021	Taunton 41,132	Revere 40,080
1							
2							
3							
4	\$6,933,021	\$5,766,603	\$5,343,005	\$6,932,895	\$4,865,091	\$2,989,234	\$5,729,509
5	1,206,348	1,391,854	881,903	1,135,365	918,869	787,474	725,893
6	83,129	81,859	45,374	62,560	51,039	46,023	73,333
7	16,907	7,571	4,895	11,630	5,201	1,275	3,287
8	875,810	1,247,560	1,395,745	935,556	815,401	688,511	724,933
9	12,007	—	7,875	331	—	8,748	29,215
10							
11	69,761	1,783	16,815	—	—	85	—
12	961,442	763,759	827,396	541,011	684,375	550,716	537,770
13	769,449	1,509,509	3,361,813	785,921	3,081,246	818,247	662,023
14	703,405	5,789,423	384,214	560,929	381,225	3,750,877	284,711
15	34,548	—	128	38,369	27,086	23,565	—
16	69,230	52,704	13,391	2,457	21,726	8,543	23,350
17							
18	162,626	103,807	95,816	13,005	87,422	1,722	19,637
19							
20	823,000	2,265,000	—	—	650,000	103,000	—
21	3,001,317	1,604,570	2,000,002	1,000,000	2,918,452	1,000,149	4,850,000
22	125,585	54,764	204,907	98,131	140,465	85,699	138,477
23	1,404,155	1,522,173	1,231,447	1,370,170	1,214,358	1,068,108	849,192
24	17,251,740	22,162,939	15,814,726	13,488,330	15,861,956	11,931,976	14,651,330
25	4,482,756	3,370,484	1,076,027	2,893,352	683,939	1,177,224	143,653
26	\$21,734,496	\$25,533,423	\$16,890,753	\$16,381,682	\$16,545,895	\$13,109,200	\$14,794,983
27							
28							
29	\$457,184	\$437,769	\$310,310	\$387,163	\$279,216	\$245,211	\$409,882
30	1,680,253	1,551,521	1,192,115	1,648,656	1,204,236	818,205	1,244,704
31	881,740	590,423	503,474	317,675	268,253	376,956	202,333
32	668,133	474,501	523,416	690,735	636,691	251,811	157,970
33	1,304,622	2,120,082	4,282,676	1,583,763	4,021,326	1,321,533	1,327,331
34	157,390	211,468	134,275	107,383	149,242	240,995	126,906
35	3,622,035	3,005,377	2,980,248	3,076,147	2,284,391	2,023,578	2,902,155
36	139,700	131,916	95,844	139,836	123,934	80,871	34,949
37	207,855	256,491	113,092	402,692	180,483	104,896	67,813
38	379,954	821,963	348,605	499,992	379,077	335,273	414,911
39	138,975	345,397	245,507	765,384	216,382	36,945	1,004,299
40							
41	—	3,423,226	—	—	—	2,770,717	—
42	427,494	484,785	289,523	414,199	275,454	204,295	189,786
43	—	—	—	—	33,456	19	—
44	69,334	—	1,200	88,674	79,614	43,732	—
45	10,690	10,497	7,334	2,734	6,631	6,250	7,175
46	352,803	318,762	164,917	126,791	98,797	167,872	164,167
47							
48							
49	5,727	2,923	16,400	806,412	—	6,105	6,300
50	8,032	23,403	9,348	12,397	—	5,278	22,481
51	427,912	224,718	585	68,601	81,908	19,173	163,456
52	495,472	703,892	159,981	41,175	173,803	116,347	141,670
53	3,438	23	206,925	22,984	—	8,879	—
54							
55	1,808,444	939,224	145,796	—	—	241	91,075
56	800	—	—	—	—	—	—
57	24,414	28,402	—	81,520	27,344	12,025	4,781
58	20,000	—	66,104	—	—	—	46,234
59							
60	—	1,897,840	—	—	—	—	—
61	145,062	133,863	78,648	—	93,061	55,070	6,415
62	—	—	—	—	—	21,646	—
63	1,566	—	—	—	—	3,490	—
64							
65	969,401	1,168,000	441,000	229,253	402,500	421,000	473,941
66	3,000,000	1,350,000	2,000,000	1,000,000	2,918,000	1,025,000	4,450,000
67	125,585	54,764	204,907	98,131	140,465	85,699	138,477
68	1,370,982	1,520,417	1,236,903	1,376,071	1,158,145	1,091,973	849,377
69	18,904,997	22,231,647	15,759,133	13,988,368	15,232,409	11,901,085	14,648,588
70	2,829,499	3,301,776	1,131,620	2,393,314	1,313,486	1,208,115	146,395
71	\$21,734,496	\$25,533,423	\$16,890,753	\$16,381,682	\$16,545,895	\$13,109,200	\$14,794,983



TABLE I. — *Summary of Financial Transactions. Cities*

	POPULATION	Salem 39,211	Beverly 36,108	Chelsea 33,749	Peabody 32,202	Woburn 31,214
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$5,412,923	\$4,206,656	\$4,455,342	\$3,437,753	\$3,324,158
5	Corporation and income . .	917,055	712,031	712,987	673,440	539,844
6	Licenses and permits . . .	66,112	36,017	63,447	64,061	29,815
7	Fines and forfeits . . .	6,475	3,612	5,597	4,862	723
8	Grants and gifts . . .	760,366	488,253	902,650	533,499	423,923
9	All other . . .	4,425	1,056	773	51	6,659
10	Commercial					
11	Special assessments . . .	385	9,294	—	280	—
12	Privileges . . .	583,741	557,392	375,770	537,975	404,427
13	Departmental . . .	909,591	601,143	871,819	1,136,458	510,002
14	Public service enterprises .	385,583	305,517	313,488	2,379,306	186,175
15	Cemeteries . . .	25,349	29,210	125	19,900	20,045
16	Interest . . .	3,684	5,118	6,080	22,073	11,074
17	NON-REVENUE					
18	Offsets to outlays . . .	108,653	501	6,023	30,156	7,500
19	Municipal indebtedness . .					
20	Funded debt . . .	2,720,000	335,000	225,000	1,130,000	5,880,000
21	All other . . .	2,858,732	3,181,742	3,298,074	1,005,936	516,397
22	Refunds . . .	124,502	68,537	98,165	103,039	96,046
23	Agency, trust, and investment	1,118,518	882,864	667,759	794,901	537,724
24	<b>TOTAL RECEIPTS</b> . . .	<b>16,006,094</b>	<b>11,423,943</b>	<b>12,003,099</b>	<b>11,873,190</b>	<b>12,494,512</b>
25	Balance on hand . . .	1,315,308	519,436	673,688	1,417,677	887,291
26	<b>TOTAL</b> . . .	<b>\$17,321,402</b>	<b>\$11,943,379</b>	<b>\$12,676,787</b>	<b>\$13,290,867</b>	<b>\$13,381,803</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$359,234	\$231,606	\$370,153	\$224,911	\$269,043
30	Public safety . . .	1,220,332	1,023,168	1,134,668	767,686	556,240
31	Health and sanitation . . .	509,516	331,338	330,616	335,852	221,880
32	Highways . . .	530,565	474,626	293,384	227,273	460,932
33	Public welfare . . .	1,640,072	777,049	1,803,967	1,459,411	674,481
34	Veterans' services . . .	100,681	146,676	156,161	109,910	57,029
35	Schools . . .	2,259,288	2,537,485	1,964,237	2,091,385	2,053,606
36	Libraries . . .	105,184	93,003	73,779	33,595	75,075
37	Recreation . . .	406,844	121,498	161,285	70,414	114,696
38	Pensions . . .	426,347	303,107	550,100	200,266	96,204
39	Unclassified . . .	358,848	108,348	515,567	272,412	113,950
40	Public service enterprises					
41	Electric light . . .	—	—	—	1,924,039	—
42	Water . . .	480,205	202,055	224,932	174,442	188,910
43	All other . . .	4,558	26,125	—	5,277	—
44	Cemeteries . . .	104,584	63,758	132	32,340	43,002
45	Administration of trust funds	10,519	140	2,069	4,836	1,437
46	Interest . . .	78,940	122,254	113,047	191,882	233,650
47	Outlays					
48	Departmental					
49	General government . . .	—	—	41,079	19,398	13,402
50	Public safety . . .	9,755	11,459	4,426	74,682	49,107
51	Health and sanitation . . .	365,643	64,834	—	41,300	51,493
52	Highways . . .	298,544	164,879	39,588	147,072	26,232
53	Public welfare . . .	—	—	—	105,695	—
54	Veterans' benefits . . .	—	—	—	—	—
55	Schools . . .	264,512	242,897	45,026	601,526	1,195,276
56	Libraries . . .	—	—	—	—	—
57	Recreation . . .	3,995	—	—	6,915	1,995
58	Unclassified . . .	6,124	200	35,612	—	—
59	Public service enterprises					
60	Electric light . . .	—	—	—	—	—
61	Water . . .	66,954	24,048	1,390	57,899	137,866
62	All other . . .	—	—	—	—	—
63	Cemeteries . . .	2,880	4,334	—	1,063	—
64	Municipal indebtedness					
65	Funded debt . . .	355,000	427,000	311,293	590,500	456,974
66	All other . . .	2,850,000	3,135,000	3,233,384	1,000,000	500,000
67	Refunds . . .	124,502	68,537	98,165	103,039	96,046
68	Agency, trust, and investment	1,422,627	856,717	631,878	783,437	425,542
69	<b>TOTAL PAYMENTS</b> . . .	<b>14,366,253</b>	<b>11,562,141</b>	<b>12,135,938</b>	<b>11,658,457</b>	<b>8,114,068</b>
70	Balance on hand . . .	2,955,149	381,238	540,849	1,632,410	5,267,735
71	<b>TOTAL</b> . . .	<b>\$17,321,402</b>	<b>\$11,943,379</b>	<b>\$12,676,787</b>	<b>\$13,290,867</b>	<b>\$13,381,803</b>



	Northampton 30,058	Melrose 29,619	Leominster 27,929	Attleboro 27,118	Westfield 26,302	Gloucester 25,789	North Adams 19,905
1							
2							
3							
4	\$2,692,902	\$3,572,955	\$2,392,104	\$2,777,598	\$2,400,106	\$3,496,083	\$1,935,891
5	493,496	599,597	646,651	589,269	504,623	553,788	488,578
6	41,119	7,697	39,099	28,929	14,427	53,057	33,916
7	3,963	1,522	2,327	1,240	5,916	2,334	3,725
8	433,943	461,873	427,833	461,378	474,204	720,015	438,952
9	650	13,862	1,956	4,010	1,048	3,936	500
10							
11	6,468	49,075	7,417	18,818	26,556	18,686	2,584
12	407,426	560,942	521,001	462,977	517,599	343,715	287,505
13	556,858	457,258	470,089	535,572	474,505	855,856	453,217
14	228,039	222,845	445,575	420,802	2,548,261	290,450	130,242
15	18,546	32,119	17,978	—	289	8,086	34,002
16	3,521	21,936	4,711	19,423	49,885	15,825	7,986
17							
18	—	45,080	63,591	14,987	54,924	24,489	25,944
19							
20	1,250,000	—	3,560,000	1,206,000	2,273,500	—	34,600
21	807,000	1,200,000	803,592	1,104,765	96,532	1,345,000	800,000
22	38,608	31,771	46,678	24,402	17,419	59,392	22,268
23	716,194	786,050	646,934	590,856	674,926	648,346	556,316
24	7,698,733	8,064,582	10,097,536	8,261,026	10,134,720	8,439,058	5,256,226
25	1,079,564	1,015,511	786,370	1,698,340	3,788,014	973,171	522,243
26	\$8,778,297	\$9,080,093	\$10,883,906	\$9,959,366	\$13,922,734	\$9,412,229	\$5,778,469
27							
28							
29	\$254,089	\$204,218	\$169,731	\$206,845	\$235,016	\$295,970	\$156,356
30	617,353	679,276	631,928	685,910	641,398	692,196	411,064
31	158,526	262,052	237,034	180,749	188,658	180,807	121,591
32	327,989	220,380	371,831	292,837	250,501	529,610	284,014
33	516,209	550,285	680,533	784,579	447,350	1,324,117	852,323
34	58,438	48,006	106,440	73,117	41,358	104,019	120,582
35	1,880,498	2,412,064	1,509,240	1,830,448	2,105,373	1,990,231	1,346,617
36	97,153	92,257	59,579	64,511	61,678	88,481	62,218
37	61,021	202,847	54,101	84,416	60,935	93,442	48,621
38	166,378	193,883	159,354	142,187	212,895	222,897	82,361
39	102,242	147,717	93,640	123,673	35,134	30,160	44,605
40							
41	—	—	—	—	1,824,897	—	—
42	114,540	151,621	172,661	224,612	167,313	196,137	80,166
43	65,089	—	—	—	21,430	—	1,341
44	30,213	72,934	42,355	—	759	6,264	46,333
45	2,617	3,696	5,425	2,610	140	2,140	2,083
46	65,555	90,060	82,495	121,069	129,819	56,731	28,219
47							
48							
49	—	2,500	15,877	5,721	1,287	—	4,420
50	12,861	8,277	29,139	10,084	6,321	5,720	6,822
51	182,626	44,710	98,091	73,097	29,336	13,936	11,679
52	104,803	172,797	148,352	55,254	226,934	108,335	112,918
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	55,489	134,006	292,623	1,529,517	2,600,268	86,895	12,328
56	—	—	—	699	—	—	—
57	—	15,521	12,043	11,995	290	10,488	10,165
58	—	—	10,000	1,550	1,828	—	99,480
59	—	—	—	—	—	—	—
60	—	—	—	—	136,841	—	—
61	13,401	26,393	161,306	343,121	541,915	96,965	16,638
62	—	—	—	—	13,175	—	3,287
63	—	—	3,203	—	—	2,967	4,650
64	—	—	—	—	—	—	—
65	195,000	210,371	249,000	364,000	399,000	259,000	109,000
66	800,000	1,200,000	800,000	1,100,000	80,000	1,369,000	800,000
67	38,608	31,771	46,678	24,402	17,419	59,392	22,268
68	712,295	845,477	609,882	519,546	646,107	604,483	547,093
69	6,632,993	8,023,119	6,852,541	8,856,549	11,134,428	8,380,383	5,449,742
70	2,145,304	1,056,974	4,031,365	1,102,817	2,788,306	1,031,846	328,727
71	\$8,778,297	\$9,080,093	\$10,883,906	\$9,959,366	\$13,922,734	\$9,412,229	\$5,778,469

TABLE I. — *Summary of Financial Transactions*  
*Cities Graded According to Population of 1960 — Concluded*

	POPULATION	Gardner 19,038	Marlborough 18,819	Newburyport 14,004	Aggregate — 39 Cities 2,948,572
<b>RECEIPTS</b>					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$1,784,940	\$1,722,715	\$1,288,824	\$400,127,890
5	Corporation and income	396,577	318,953	256,033	65,764,254
6	Licenses and permits	20,218	40,354	23,926	6,096,099
7	Fines and forfeits	1,589	2,396	3,089	1,445,627
8	Grants and gifts	244,769	265,797	392,002	78,988,898
9	All other	4,423	6	—	830,459
10	Commercial				
11	Special assessments	8,494	—	—	1,474,527
12	Privileges	275,726	332,920	214,137	41,519,605
13	Departmental	267,756	288,636	492,205	90,462,448
14	Public service enterprises	153,594	193,636	204,046	45,551,815
15	Cemeteries	13,131	7,746	1,887	1,716,820
16	Interest	3,394	40,047	10,801	3,323,692
17	NON-REVENUE				
18	Offsets to outlays	16,697	62,106	6,479	4,349,984
19	Municipal indebtedness				
20	Funded debt	97,000	3,500,000	210,000	60,375,100
21	All other	510,640	1,138,400	584	179,089,835
22	Refunds	22,264	34,553	24,879	10,229,937
23	Agency, trust, and investment	483,394	362,964	276,233	103,027,269
24	<b>TOTAL RECEIPTS</b>	<b>4,304,606</b>	<b>8,311,229</b>	<b>3,405,125</b>	<b>1,094,374,259</b>
25	Balance on hand	713,157	676,543	654,310	111,960,928
26	<b>TOTAL</b>	<b>\$5,017,763</b>	<b>\$8,987,772</b>	<b>\$4,059,435</b>	<b>\$1,206,335,187</b>
<b>PAYMENTS</b>					
27	Maintenance				
28	Departmental				
29	General government	\$107,337	\$188,378	\$96,559	\$21,066,121
30	Public safety	367,664	338,088	267,359	93,407,962
31	Health and sanitation	171,136	85,218	102,998	33,867,283
32	Highways	236,903	430,312	186,649	35,577,685
33	Public welfare	382,180	443,366	695,698	167,126,207
34	Veterans' services	80,770	67,551	56,952	10,056,657
35	Schools	872,032	853,041	960,916	178,228,191
36	Libraries	43,948	34,969	49,153	9,455,127
37	Recreation	102,833	48,573	44,951	13,914,177
38	Pensions	115,664	126,087	66,203	39,075,191
39	Unclassified	75,808	43,138	28,825	34,377,185
40	Public service enterprises				
41	Electric light	—	—	—	12,271,409
42	Water	119,189	158,471	155,150	19,307,165
43	All other	3,421	—	712	1,585,828
44	Cemeteries	28,137	26,235	8,170	2,669,594
45	Administration of trust funds	2,127	5,794	3,988	522,992
46	Interest	37,934	107,588	20,575	14,427,144
47	Outlays				
48	Departmental				
49	General government	8,264	11,124	9,167	1,690,690
50	Public safety	34,784	3,078	—	958,313
51	Health and sanitation	150,622	72,189	20,118	8,990,105
52	Highways	122,181	161,634	48,645	12,884,441
53	Public welfare	—	—	—	1,986,415
54	Veterans' benefits	1,450	—	—	1,667
55	Schools	50,295	1,321,638	7,669	22,792,541
56	Libraries	—	4,763	—	617,134
57	Recreation	24,587	1,200	—	1,228,746
58	Unclassified	—	—	—	3,000,663
59	Public service enterprises				
60	Electric light	—	—	—	2,191,233
61	Water	107,693	382,181	132,658	7,210,802
62	All other	—	—	—	1,872,925
63	Cemeteries	4,201	—	—	146,246
64	Municipal indebtedness				
65	Funded debt	172,800	180,000	93,000	39,213,500
66	All other	510,000	1,375,500	—	162,410,296
67	Refunds	22,264	34,553	24,879	10,229,937
68	Agency, trust, and investment	499,372	370,464	246,833	102,947,452
69	<b>TOTAL PAYMENTS</b>	<b>4,455,596</b>	<b>6,875,133</b>	<b>3,327,827</b>	<b>1,067,309,024</b>
70	Balance on hand	562,167	2,112,639	731,608	139,026,163
71	<b>TOTAL</b>	<b>\$5,017,763</b>	<b>\$8,987,772</b>	<b>\$4,059,435</b>	<b>\$1,206,335,187</b>



TABLE II. — *Debt Transactions for 1961*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON . . . . .	\$4,450,000	—	—	\$35,000,000
2. WORCESTER . . . . .	3,400,000	\$200,000	—	10,000,000
3. SPRINGFIELD . . . . .	6,000,000	3,000,000	\$325,000	23,000,000
4. CAMBRIDGE . . . . .	—	—	—	4,500,000
5. NEW BEDFORD . . . . .	2,197,000	160,000	210,500	4,000,000
6. FALL RIVER . . . . .	1,000,000	500,000	—	4,500,000
7. SOMERVILLE . . . . .	—	—	—	6,800,000
8. LYNN . . . . .	500,000	—	—	9,300,000
9. NEWTON . . . . .	575,000	—	—	6,000,000
10. LOWELL . . . . .	—	35,000	35,000	6,000,000
11. QUINCY . . . . .	550,000	—	—	4,750,000
12. BROCKTON . . . . .	—	—	950,000	4,800,000
13. LAWRENCE . . . . .	930,000	928,000	—	4,000,000
14. MEDFORD . . . . .	2,785,000	—	768,000	2,500,000
15. CHICOPEE . . . . .	1,750,000	—	250,000	1,000,000
16. PITTSFIELD . . . . .	3,900,000	600,000	—	3,000,000
17. MALDEN . . . . .	653,000	—	500,000	4,550,000
18. WALTHAM . . . . .	823,000	—	—	3,000,000
19. HOLYOKE . . . . .	500,000	1,765,000	300,000	1,300,000
20. HAVERHILL . . . . .	—	—	—	2,000,000
21. EVERETT . . . . .	—	—	—	1,000,000
22. FITCHBURG . . . . .	170,000	480,000	18,000	2,900,000
23. TAUNTON . . . . .	103,000	—	—	1,000,000
24. REVERE . . . . .	—	—	—	4,850,000
25. SALEM . . . . .	1,520,000	1,200,000	—	2,850,000
26. BEVERLY . . . . .	285,000	50,000	335,000	2,800,000
27. CHELSEA . . . . .	225,000	—	—	3,070,000
28. PEABODY . . . . .	1,130,000	—	—	1,000,000
29. WOBURN . . . . .	5,880,000	—	—	500,000
30. NORTHAMPTON . . . . .	1,250,000	—	—	800,000
31. MELROSE . . . . .	—	—	—	1,200,000
32. LEOMINSTER . . . . .	3,560,000	—	200,000	600,000
33. ATTLEBORO . . . . .	1,170,000	36,000	300,000	800,000
34. WESTFIELD . . . . .	1,555,500	718,000	80,000	—
35. GLOUCESTER . . . . .	—	—	—	1,300,000
36. NORTH ADAMS . . . . .	28,800	5,800	—	800,000
37. GARDNER . . . . .	—	97,000	—	510,000
38. MARLBOROUGH . . . . .	3,205,000	295,000	726,500	400,000
39. NEWBURYPORT . . . . .	—	210,000	—	—
39 Cities . . . . .	\$50,095,300	\$10,279,800	\$4,998,000	\$166,380,000



*Classified by Character of Obligation*

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,196,000	\$2,280,000	\$500,000	\$35,000,000	-
2.	-	2,292,000	652,000	500,000	10,000,000	-
3.	-	1,877,000	606,000	-	8,100,000	-
4.	-	701,000	45,000	-	4,500,000	-
5.	-	750,000	218,000	210,500	4,000,000	-
6.	-	331,000	23,000	-	4,500,000	-
7.	-	516,000	15,000	-	5,800,000	-
8.	-	1,128,000	33,000	-	9,300,000	-
9.	-	1,890,000	124,000	-	6,000,000	-
10.	\$117,150	769,000	201,000	35,000	6,500,000	\$96,000
11.	-	1,131,000	15,000	-	4,750,000	-
12.	75,000	860,000	295,000	-	4,800,000	60,000
13.	88,000	407,000	68,000	-	4,000,000	-
14.	-	52,000	2,000	778,000	2,500,000	-
15.	-	241,000	235,500	-	1,000,000	-
16.	-	660,000	225,000	-	3,000,000	-
17.	33,000	1,001,000	-	500,000	4,100,000	45,000
18.	-	852,000	48,000	-	3,000,000	-
19.	-	688,000	480,000	50,000	1,300,000	-
20.	-	377,000	64,000	-	2,000,000	-
21.	-	140,000	-	-	1,000,000	-
22.	-	284,500	118,000	18,000	2,900,000	-
23.	-	131,000	290,000	-	1,000,000	25,000
24.	-	377,000	53,000	-	4,450,000	-
25.	-	269,000	86,000	-	2,850,000	-
26.	46,500	372,000	55,000	335,000	2,800,000	-
27.	-	220,000	-	-	3,000,000	-
28.	-	373,000	217,500	-	1,000,000	-
29.	-	302,000	70,000	-	500,000	-
30.	-	180,000	15,000	-	800,000	-
31.	-	130,000	-	-	1,200,000	-
32.	-	143,000	106,000	200,000	600,000	-
33.	-	193,000	171,000	300,000	800,000	-
34.	-	342,000	57,000	80,000	-	-
35.	45,000	219,000	40,000	-	1,300,000	69,000
36.	-	89,000	20,000	-	800,000	-
37.	-	160,000	12,800	-	510,000	-
38.	-	113,000	67,000	920,000	400,000	55,500
39.	-	65,000	28,000	-	-	-
\$404,650		\$29,821,500	\$7,035,800	\$4,426,500	\$150,060,000	\$350,500



PART II

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TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Brookline 54,044	Arlington 49,953	Weymouth 48,177	Frammingham 44,526	Watertown 39,092
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$9,476,664	\$6,796,432	\$6,894,025	\$6,607,080	\$5,355,109
5	Corporation and income	1,605,442	897,613	1,006,529	801,907	798,440
6	Licenses and permits	66,491	6,937	28,813	90,841	45,313
7	Fines and forfeits	57,892	3,725	1,643	8,157	6,230
8	Grants and gifts	841,594	811,018	969,434	667,825	530,098
9	All other	8,670	3,597	929	—	1,694
10	Commercial					
11	Special assessments	14,041	105,706	87,380	7,325	27,518
12	Privileges	1,358,932	948,426	717,940	579,982	697,046
13	Departmental	1,111,998	615,303	721,349	994,904	529,365
14	Public service enterprises	568,231	345,302	449,133	420,069	349,132
15	Cemeteries	22,766	57,282	—	24,542	13,785
16	Interest	33,682	28,278	88,369	14,638	15,194
17	NON-REVENUE					
18	Offsets to outlays	—	—	89,205	149,300	35,313
19	Municipal indebtedness					
20	Funded debt	—	100,000	940,000	1,350,000	—
21	All other	1,300,000	2,300,000	397,417	1,521,219	1,300,003
22	Refunds	80,081	59,297	89,877	106,618	74,878
23	Agency, trust, and investment	720,461	1,262,672	1,066,524	1,283,214	1,026,345
24	<b>TOTAL RECEIPTS</b>	<b>17,266,945</b>	<b>14,341,588</b>	<b>13,548,567</b>	<b>14,627,621</b>	<b>10,805,463</b>
25	Balance on hand	3,423,364	2,091,778	4,996,538	2,696,430	2,001,979
26	<b>TOTAL</b>	<b>\$20,690,309</b>	<b>\$16,433,366</b>	<b>\$18,545,105</b>	<b>\$17,324,051</b>	<b>\$12,807,442</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$586,879	\$532,347	\$332,940	\$339,427	\$286,279
30	Public safety	2,380,775	1,264,173	1,153,671	1,069,340	1,294,914
31	Health and sanitation	989,190	510,733	447,410	654,033	544,977
32	Highways	798,583	730,610	403,563	554,065	508,838
33	Public welfare	1,486,062	872,167	935,700	791,113	891,536
34	Veterans' services	147,454	78,018	165,068	76,870	99,048
35	Schools	3,929,150	3,306,846	4,158,881	4,281,036	2,422,550
36	Libraries	420,970	236,255	160,271	172,618	178,511
37	Recreation	924,343	210,491	167,904	127,647	174,814
38	Pensions	646,004	247,323	169,565	230,163	351,339
39	Unclassified	1,034,900	599,761	192,881	218,947	450,321
40	Public service enterprises					
41	Electric light	—	—	—	—	—
42	Water	464,594	310,301	312,044	308,151	294,833
43	All other	—	—	—	—	—
44	Cemeteries	59,802	63,502	—	30,330	27,553
45	Administration of trust funds	5,493	234	5,620	6,768	8,458
46	Interest	181,310	156,765	329,499	251,167	171,367
47	Outlays					
48	Departmental					
49	General government	2,774	7,757	47,724	4,828	2,169
50	Public safety	138,570	32,657	31,644	286,797	10,524
51	Health and sanitation	25,763	38,753	694,457	243,090	213,186
52	Highways	115,920	401,764	395,078	442,307	117,462
53	Public welfare	—	199	—	2,660	199
54	Veterans' benefits	—	—	—	—	—
55	Schools	54,240	676,155	1,705,743	1,095,614	371,510
56	Libraries	269,942	60,114	225	38,947	457
57	Recreation	137,037	5,327	13,300	31,130	2,800
58	Unclassified	—	—	203,985	50,000	63,890
59	Public service enterprises					
60	Electric light	—	—	—	—	—
61	Water	24,914	59,629	131,705	522,192	24,903
62	All other	—	—	—	—	—
63	Cemeteries	514	8,115	—	—	6,803
64	Municipal indebtedness					
65	Funded debt	536,507	527,060	911,622	699,302	495,977
66	All other	1,300,000	2,300,000	390,000	1,515,000	1,300,000
67	Refunds	80,081	59,297	89,877	106,618	74,878
68	Agency, trust, and investment	698,043	1,191,271	1,045,617	1,291,701	1,049,000
69	<b>TOTAL PAYMENTS</b>	<b>17,439,814</b>	<b>14,487,624</b>	<b>14,625,994</b>	<b>15,441,861</b>	<b>11,439,096</b>
70	Balance on hand	3,250,495	1,945,742	3,919,111	1,882,190	1,368,346
71	<b>TOTAL</b>	<b>\$20,690,309</b>	<b>\$16,433,366</b>	<b>\$18,545,105</b>	<b>\$17,324,051</b>	<b>\$12,807,442</b>



	Braintree 31,069	Natick 28,831	Belmont 28,715	Methuen 28,114	Lexington 27,691	Milton 26,375	Wellesley 26,071
1							
2							
3							
4	\$4,433,624	\$4,436,749	\$3,629,074	\$2,646,490	\$5,505,109	\$3,630,677	\$4,382,578
5	637,994	520,094	627,748	504,936	505,133	576,753	599,788
6	26,934	19,344	7,280	25,203	17,314	17,714	8,493
7	624	4,504	2,841	1,578	2,174	174	5,409
8	590,505	827,449	261,573	440,176	453,551	231,362	345,413
9	29,042	229	301	290	709	-	5,430
10							
11	68,205	38,178	24,748	27,137	103,568	52,759	46,628
12	624,565	769,474	683,401	451,363	543,763	647,285	773,525
13	614,020	1,531,191	261,909	353,659	423,036	293,276	438,018
14	2,540,477	235,136	1,685,184	264,818	247,886	223,133	1,883,323
15	2,335	-	37,705	13,265	16,239	50,176	
16	63,886	14,107	5,667	11,962	24,451	11,910	24,709
17							
18	18,890	16,971	78,507	-	66,850	60,969	32,976
19							
20	250,000	542,000	-	28,000	730,000	-	360,000
21	1,800,713	1,581,779	-	900,007	1,501,007	1,400,000	1,200,377
22	90,037	62,751	62,153	46,754	71,115	32,162	48,820
23	851,513	681,100	821,906	561,710	783,006	711,460	983,853
24	12,643,364	11,281,056	8,189,997	6,277,348	10,994,911	7,939,810	11,139,340
25	3,331,138	1,116,355	2,311,930	1,078,530	2,784,785	908,176	2,075,651
26	\$15,974,502	\$12,397,411	\$10,501,927	\$7,355,878	\$13,779,696	\$8,847,986	\$13,214,991
27							
28							
29	\$155,519	\$238,589	\$237,539	\$129,253	\$313,742	\$191,100	\$200,004
30	695,943	787,357	733,709	531,614	547,574	855,492	659,363
31	352,862	296,623	403,531	273,098	262,169	273,611	381,301
32	222,474	281,113	426,476	281,849	381,008	275,812	398,022
33	403,206	1,361,216	354,796	736,802	202,702	264,006	237,231
34	78,412	50,152	25,164	45,062	10,411	30,588	25,910
35	3,166,691	2,999,498	1,968,327	1,486,843	3,573,724	1,962,975	3,006,385
36	80,231	91,002	87,482	-	120,442	139,586	110,378
37	111,334	97,227	112,474	42,037	104,263	75,621	202,303
38	141,118	104,673	163,566	113,841	76,229	229,006	160,626
39	119,265	200,223	271,328	47,674	88,205	260,896	44,279
40							
41	1,275,466	-	982,176	-	-	-	1,151,846
42	303,062	135,527	191,247	178,822	143,235	227,424	339,596
43	-	-	-	-	-	-	-
44	3,794	-	62,360	29,302	41,870	85,883	-
45	2,557	5,404	4,227	1,120	6,303	5,154	6,770
46	334,947	146,462	29,982	66,284	279,677	117,731	105,638
47							
48							
49	23,564	14,491	-	-	-	4,732	35,413
50	17,549	18,567	21,737	17,809	38,000	12,647	11,211
51	357,066	192,925	135,983	128,216	582,515	134,494	136,698
52	166,656	94,845	183,016	184,689	285,926	164,333	98,176
53	1,100	-	-	17,644	-	1,975	-
54	-	-	-	-	-	-	-
55	1,763,102	572,971	57,922	7,918	560,857	24,827	544,429
56	2,097	600	-	-	1,233	5,838	6,726
57	14,955	4,123	7,585	3,400	34,662	1,542	36,075
58	-	-	300	4,955	-	-	-
59							
60	401,832	-	76,979	-	-	-	485,829
61	34,674	54,527	71,580	399,456	57,676	39,135	187,815
62	-	-	-	-	-	-	-
63	513	-	7,428	6,004	4,217	6,456	-
64							
65	906,487	567,321	44,359	180,000	782,341	339,688	401,032
66	1,800,000	1,560,000	-	900,000	1,500,000	1,400,000	1,200,000
67	90,037	62,751	62,153	46,754	71,115	32,162	48,820
68	841,296	807,314	799,179	575,945	764,525	678,044	955,858
69	13,867,809	10,745,501	7,522,605	6,436,391	10,834,621	7,840,758	11,177,734
70	2,106,693	1,651,910	2,979,322	919,487	2,945,075	1,007,228	2,037,257
71	\$15,974,502	\$12,397,411	\$10,501,927	\$7,355,878	\$13,779,696	\$8,847,986	\$13,214,991

TABLE I. — *Summary of Financial Transactions.* Towns

POPULATION		Needham 25,793	West Springfield 24,924	Norwood 24,898	Wakefield 24,295	Dedham 23,869
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll	\$4,730,589	\$3,904,702	\$3,204,673	\$2,881,152	\$3,339,574
5	Corporation and income	516,062	552,847	566,271	438,825	457,002
6	Licenses and permits	13,345	33,445	31,398	16,789	37,120
7	Fines and forfeits	3,043	4,023	6,091	2,797	3,582
8	Grants and gifts	287,302	276,223	275,923	477,454	318,720
9	All other	—	9,064	9,474	1,400	600
10	Commercial					
11	Special assessments	160,768	15,374	9,783	75,631	104,958
12	Privileges	764,706	469,856	392,982	508,230	451,428
13	Departmental	1,100,615	415,764	326,702	385,216	300,733
14	Public service enterprises	299,023	277,929	1,824,159	2,230,553	—
15	Cemeteries	—	—	21,787	15,484	12,606
16	Interest	43,222	5,463	22,126	29,387	17,975
17	NON-REVENUE					
18	Offsets to outlays	54,087	47,859	132,215	38,906	27,020
19	Municipal indebtedness					
20	Funded debt	—	1,000,000	—	100,000	777,000
21	All other	—	2,001,610	—	33,933	1,000,381
22	Refunds	53,337	28,544	49,260	40,959	37,132
23	Agency, trust, and investment	856,442	783,939	571,544	724,664	1,039,614
24	TOTAL RECEIPTS	8,882,541	9,826,642	7,444,388	8,001,380	7,925,445
25	Balance on hand	3,516,042	286,230	2,784,272	1,947,145	1,869,009
26	TOTAL	\$12,398,583	\$10,112,872	\$10,228,660	\$9,948,525	\$9,794,454
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government	\$289,933	\$219,910	\$315,368	\$175,191	\$149,826
30	Public safety	821,432	779,974	549,049	462,085	557,017
31	Health and sanitation	298,654	177,066	234,086	169,796	220,891
32	Highways	266,399	299,803	217,986	178,065	294,982
33	Public welfare	919,834	353,306	306,160	490,062	418,473
34	Veterans' services	35,039	60,263	45,750	45,270	38,724
35	Schools	2,882,058	2,246,918	1,840,610	1,917,807	1,888,155
36	Libraries	108,246	51,724	77,821	89,416	74,101
37	Recreation	142,502	91,588	98,147	72,707	75,765
38	Pensions	84,348	120,306	93,094	112,003	87,924
39	Unclassified	128,701	71,693	135,568	187,188	69,416
40	Public service enterprises					
41	Electric light	—	—	1,097,378	1,476,541	—
42	Water	247,032	172,369	245,780	223,282	—
43	All other	—	—	—	—	—
44	Cemeteries	—	—	51,853	13,953	44,095
45	Administration of trust funds	2,095	110	2,782	4,246	2,577
46	Interest	244,733	91,003	132,940	193,382	176,870
47	Outlays					
48	Departmental					
49	General government	7,316	1,610	6,686	6,441	218,003
50	Public safety	43,947	7,277	6,733	17,001	11,488
51	Health and sanitation	168,814	153,036	92,075	287,561	429,703
52	Highways	119,109	223,411	121,728	143,857	120,676
53	Public welfare	12,163	—	200	—	—
54	Veterans' benefits	—	—	—	—	—
55	Schools	1,037,087	61,300	635,731	539,922	269,315
56	Libraries	72,779	—	1,455	640	194
57	Recreation	17,880	27,360	2,800	5,149	12,089
58	Unclassified	108,132	—	22,377	—	—
59	Public service enterprises					
60	Electric light	—	—	226,729	130,811	—
61	Water	90,723	84,573	37,623	36,458	—
62	All other	—	—	—	—	—
63	Cemeteries	—	—	13,725	8,023	495
64	Municipal indebtedness					
65	Funded debt	700,756	474,253	311,690	540,585	449,839
66	All other	—	2,000,000	—	28,500	1,000,000
67	Refunds	53,337	28,544	49,260	40,959	37,132
68	Agency, trust, and investment	846,256	747,453	845,258	718,381	999,891
69	TOTAL PAYMENTS	9,749,305	8,544,850	7,818,442	8,315,282	7,647,641
70	Balance on hand	2,649,278	1,568,022	2,410,218	1,633,243	2,146,813
71	TOTAL	\$12,398,583	\$10,112,872	\$10,228,660	\$9,948,525	\$9,794,454

	Danvers 21,926	Saugus 20,666	Winthrop 20,303	Winchester 19,376	Reading 19,259	Randolph 18,900	Marblehead 18,521
1							
2							
3							
4	\$2,263,898	\$2,477,224	\$2,062,968	\$3,440,384	\$2,406,231	\$2,463,316	\$2,657,454
5	315,057	353,529	385,914	489,069	363,824	289,051	387,784
6	40,292	29,594	10,033	5,907	4,542	17,733	20,143
7	1,831	1,476	507	1,170	92	321	877
8	280,281	494,321	359,951	202,348	281,513	463,727	194,236
9	728	4,779	6,279	87	—	2,250	—
10							
11	41,388	7,397	1,267	39,328	47,187	2,815	23,760
12	381,276	360,068	320,082	531,092	384,139	295,779	501,319
13	938,003	320,863	313,585	232,593	460,933	266,256	604,502
14	1,607,681	168,775	146,665	239,723	3,000,532	140,687	1,136,131
15	—	18,777	22,452	22,207	13,645	—	21,576
16	16,283	9,775	5,432	15,164	11,898	9,816	8,846
17							
18	82,524	22,226	9,192	25,368	10,896	—	29,000
19							
20	1,105,000	585,000	—	—	560,000	693,000	560,000
21	406,619	1,351,129	900,000	600,000	650,185	452,138	401,182
22	22,455	36,815	47,735	52,472	55,237	75,446	32,951
23	485,752	506,759	310,860	626,372	563,133	391,565	659,368
24	7,989,068	6,748,507	4,902,922	6,523,284	8,813,987	5,563,900	7,239,129
25	1,555,360	903,095	529,249	2,347,589	1,269,117	1,239,325	1,117,208
26	\$9,544,428	\$7,651,602	\$5,432,171	\$8,870,873	\$10,083,104	\$6,803,225	\$8,356,337
27							
28							
29	\$152,274	\$160,462	\$113,507	\$178,266	\$170,327	\$141,329	\$199,759
30	397,124	358,346	397,217	528,507	492,011	307,071	492,368
31	153,017	139,083	147,168	197,015	155,835	145,445	231,172
32	293,912	221,904	181,548	400,915	314,783	259,576	172,215
33	883,706	309,984	602,107	195,779	279,752	269,017	607,768
34	27,402	32,738	34,187	23,190	52,654	62,829	22,028
35	1,540,216	1,782,717	1,274,574	1,952,445	1,621,983	1,556,929	1,635,825
36	48,064	29,846	33,512	105,126	58,302	29,021	72,314
37	35,392	36,743	75,280	130,729	53,384	12,105	65,170
38	69,614	80,893	115,395	131,957	95,496	44,874	63,600
39	64,486	121,481	68,461	56,149	108,239	76,356	5,119
40							
41	1,005,983	—	—	—	2,208,121	—	732,970
42	155,131	158,341	137,756	159,498	142,597	108,067	135,135
43	—	—	—	—	—	—	—
44	—	33,973	41,604	41,927	31,371	—	49,349
45	2,687	3,724	1,612	2,855	2,728	—	689
46	97,794	92,058	39,923	169,535	127,452	203,503	96,042
47							
48							
49	7,634	504	4,973	6,663	—	3,819	810
50	13,922	12,300	9,572	21,147	41,191	4,234	119,812
51	141,019	2,974	1,384	240,862	171,015	384,862	355,829
52	51,733	38,734	105,625	139,020	51,247	26,657	134,013
53	11,021	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	1,205,292	456,903	44,838	1,142,424	284,823	854,199	156,674
56	—	14,135	13,743	687	2,571	—	—
57	7,467	606	13,863	49,584	9,000	—	6,134
58	—	74,690	17,496	—	—	—	51,773
59							
60	152,748	—	—	—	152,080	—	63,336
61	332,565	—	—	24,846	306,184	74,975	80,412
62	—	—	—	—	—	—	—
63	—	380	251	10,076	9,189	—	10,263
64							
65	395,500	329,290	78,579	408,227	377,455	382,541	420,000
66	400,000	1,350,000	900,000	600,000	650,000	450,000	400,000
67	22,455	36,815	47,735	52,472	55,237	75,446	32,951
68	483,459	431,132	283,509	652,318	530,630	425,834	682,232
69	8,151,617	6,310,756	4,785,419	7,622,219	8,555,657	5,898,689	7,095,762
70	1,392,811	1,340,846	646,752	1,248,654	1,527,447	904,536	1,260,575
71	\$9,544,428	\$7,651,602	\$5,432,171	\$8,870,873	\$10,083,104	\$6,803,225	\$8,356,337



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Billerica 17,867	Stoneham 17,821	Greenfield 17,690	Shrewsbury 16,622	Southbridge 16,523
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . . . .		\$2,046,097	\$2,279,821	\$1,901,035	\$1,832,111	\$1,504,911
5 Corporation and income . . . . .		299,656	318,435	461,705	257,493	337,814
6 Licenses and permits . . . . .		23,452	18,096	26,817	28,441	15,089
7 Fines and forfeits . . . . .		251	1,339	3,039	1,716	2,356
8 Grants and gifts . . . . .		371,420	258,941	376,704	327,375	444,716
9 All other . . . . .		4,742	33,263	3,205	2,631	17
10 Commercial						
11 Special assessments . . . . .		—	33,969	2,531	25,137	2,138
12 Privileges . . . . .		266,031	336,483	285,357	394,521	251,757
13 Departmental . . . . .		309,405	239,773	391,264	243,387	311,046
14 Public service enterprises . . . . .		116,579	174,079	184,355	1,136,488	—
15 Cemeteries . . . . .		9,177	12,140	121	13,416	7,238
16 Interest . . . . .		8,125	8,105	5,975	7,429	7,440
17 NON-REVENUE						
18 Offsets to outlays . . . . .		64,774	26,888	74,772	4,859	89,794
19 Municipal indebtedness						
20 Funded debt . . . . .		—	159,000	—	—	—
21 All other . . . . .		1,100,000	800,366	900,000	400,000	975,000
22 Refunds . . . . .		41,589	26,899	38,775	22,133	24,815
23 Agency, trust, and investment . . . . .		439,470	463,903	538,025	349,737	396,433
24 TOTAL RECEIPTS . . . . .		5,100,768	5,191,500	5,193,680	5,046,874	4,370,564
25 Balance on hand . . . . .		483,570	637,128	775,125	1,211,460	2,807,571
26 TOTAL . . . . .		\$5,584,338	\$5,828,628	\$5,968,805	\$6,258,334	\$7,178,135
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . . . .		\$101,100	\$150,917	\$107,316	\$143,928	\$120,136
30 Public safety . . . . .		333,425	411,445	380,483	283,188	334,908
31 Health and sanitation . . . . .		66,195	151,415	84,792	64,324	114,888
32 Highways . . . . .		200,784	211,137	230,259	159,225	197,558
33 Public welfare . . . . .		304,408	328,828	656,315	167,801	593,015
34 Veterans' services . . . . .		33,496	29,084	55,838	22,453	109,079
35 Schools . . . . .		1,440,588	1,240,346	1,310,679	1,427,773	804,404
36 Libraries . . . . .		12,783	54,281	60,981	52,152	29,224
37 Recreation . . . . .		23,957	53,954	74,489	28,466	44,250
38 Pensions . . . . .		29,952	77,366	56,997	32,520	52,737
39 Unclassified . . . . .		74,897	91,095	60,022	40,650	49,816
40 Public service enterprises						
41 Electric light . . . . .		—	—	—	743,919	—
42 Water . . . . .		150,853	115,503	135,370	104,278	—
43 All other . . . . .		—	—	54,341	—	—
44 Cemeteries . . . . .		14,004	26,510	683	18,423	10,659
45 Administration of trust funds . . . . .		—	8,296	3,367	1,300	1,868
46 Interest . . . . .		99,418	80,757	77,046	98,640	51,149
47 Outlays						
48 Departmental						
49 General government . . . . .		39,557	16,657	4,866	2,248	1,914
50 Public safety . . . . .		9,150	11,573	6,164	9,364	6,579
51 Health and sanitation . . . . .		6,040	115,081	20,869	114,024	66,961
52 Highways . . . . .		113,968	64,388	179,603	98,729	266,353
53 Public welfare . . . . .		—	372	—	—	—
54 Veterans' benefits . . . . .		—	—	—	—	—
55 Schools . . . . .		15,269	64,835	26,006	29,351	534,764
56 Libraries . . . . .		—	1,065	—	776	—
57 Recreation . . . . .		—	8,676	2,120	1,395	3,386
58 Unclassified . . . . .		—	3,613	—	164	—
59 Public service enterprises						
60 Electric light . . . . .		—	—	—	66,975	—
61 Water . . . . .		70,948	54,434	87,698	26,870	—
62 All other . . . . .		—	—	—	—	79,321
63 Cemeteries . . . . .		6,592	—	—	—	1,844
64 Municipal indebtedness						
65 Funded debt . . . . .		316,000	331,453	205,000	220,000	87,000
66 All other . . . . .		1,100,000	800,000	900,000	400,000	800,000
67 Refunds . . . . .		41,589	26,899	38,775	22,133	24,815
68 Agency, trust, and investment . . . . .		342,966	424,366	527,851	384,500	2,027,171
69 TOTAL PAYMENTS . . . . .		4,947,939	4,954,346	5,347,930	4,765,569	6,413,799
70 Balance on hand . . . . .		636,399	874,282	620,875	1,492,765	764,336
71 TOTAL . . . . .		\$5,584,338	\$5,828,628	\$5,968,805	\$6,258,334	\$7,178,135



	Stoughton 16,328	Tewksbury 15,902	Andover 15,878	Milford 15,749	Agawam 15,718	Hingham 15,378	Chelmsford 15,130
1							
2							
3							
4							
5	\$2,034,849	\$1,553,849	\$2,229,303	\$1,464,568	\$2,050,832	\$2,766,700	\$1,907,530
6	294,481	239,133	402,146	293,704	273,246	325,677	254,441
7	25,577	26,687	22,155	26,720	22,980	22,450	43,923
8	938	328	1,710	882	3,503	468	176
9	368,146	328,067	193,133	221,892	458,041	656,705	453,980
10	1,709	2,438	2	974	—	—	476
11	13,611	—	13,677	2,812	16,287	34,785	—
12	249,311	242,431	360,693	240,250	357,258	299,215	321,105
13	350,616	228,595	198,917	317,069	242,758	287,048	285,493
14	143,150	152,108	196,169	—	146,395	843,555	—
15	—	—	10,197	4,196	99	—	13,078
16	10,017	3,633	21,086	8,501	3,965	12,046	7,643
17							
18	29,680	16,252	40,755	23,829	39,078	61,225	28,500
19							
20	807,500	—	865,000	25,000	505,000	1,015,000	950,000
21	504,947	700,000	202,422	400,080	801,601	531,350	1,295,414
22	21,839	34,838	18,934	22,357	46,169	25,525	24,535
23	344,244	337,067	547,447	325,403	438,618	793,759	343,203
24	5,200,615	3,865,426	5,323,746	3,378,237	5,405,830	7,680,508	5,929,497
25	581,525	354,605	1,476,337	340,617	568,023	1,193,296	830,653
26	\$5,782,140	\$4,220,031	\$6,800,083	\$3,718,854	\$5,973,853	\$8,873,804	\$6,760,150
27							
28							
29	\$146,259	\$89,347	\$165,239	\$92,338	\$130,049	\$145,845	\$91,400
30	245,932	235,229	416,224	312,540	320,720	546,828	321,971
31	122,567	73,970	79,471	120,855	121,850	165,037	62,645
32	178,037	123,325	304,669	250,470	200,088	200,224	252,411
33	378,428	259,458	141,564	485,962	166,662	280,372	308,052
34	45,330	15,376	37,664	75,804	30,726	17,581	14,960
35	1,441,313	1,313,183	1,526,995	852,437	1,545,427	1,744,728	1,435,892
36	31,958	5,051	88,457	25,310	8,338	33,926	26,618
37	17,164	13,787	43,214	35,859	18,805	58,889	16,554
38	35,886	20,195	60,994	25,537	39,110	73,189	25,083
39	101,380	18,911	48,694	47,377	58,911	72,226	65,512
40							
41	—	—	—	—	—	733,255	—
42	60,219	53,871	129,695	—	118,731	—	—
43	—	—	—	—	—	—	—
44	682	950	22,704	7,951	873	—	17,168
45	1,420	—	3,010	2,654	—	1,790	—
46	125,490	97,417	72,475	35,057	87,617	91,711	124,853
47							
48							
49	780	—	13,272	—	—	1,405	8,201
50	5,694	75,754	5,598	9,109	5,255	23,905	7,871
51	54,013	7,464	261,442	32,031	113,625	115,204	—
52	86,127	39,363	40,714	56,391	136,374	73,050	87,595
53	—	—	—	—	—	—	—
54	—	—	629	—	—	—	—
55	433,168	80,942	209,565	—	379,376	603,679	454,373
56	16,812	—	32,319	—	—	—	3,853
57	926	1,877	3,363	7,977	1,651	12,411	697
58	2,271	—	—	1,500	—	—	—
59							
60	—	—	—	—	—	113,383	—
61	91,792	41,752	56,181	—	4,515	—	—
62	—	—	—	—	—	—	—
63	—	400	6,501	—	—	—	6,269
64							
65	353,341	216,000	265,000	72,000	250,000	278,631	236,000
66	535,250	700,000	200,000	425,000	800,000	534,173	1,531,500
67	21,839	34,838	18,934	22,357	46,169	25,525	24,535
68	374,546	315,033	534,898	307,956	434,529	497,096	268,109
69	4,908,644	3,833,493	4,789,485	3,304,492	5,019,401	6,444,063	5,392,122
70	873,496	386,538	2,010,598	414,362	954,452	2,429,741	1,368,028
71	\$5,782,140	\$4,220,031	\$6,800,083	\$3,718,854	\$5,973,853	\$8,873,804	\$6,760,150

POPULATION		South Hadley 14,956	Ayer 14,927	North Attleborough 14,777	Dartmouth 14,607	Plymouth 14,445
<b>RECEIPTS</b>						
1	REVENUE					
2	General					
3	Taxes					
4	Property and poll . . .	\$1,279,846	\$414,420	\$1,342,638	\$1,595,189	\$2,261,357
5	Corporation and income . .	243,817	135,920	265,336	264,286	358,772
6	Licenses and permits . . .	7,769	12,073	23,628	17,607	20,175
7	Fines and forfeits . . .	418	2,436	1,523	530	1,429
8	Grants and gifts . . .	201,102	612,914	229,335	316,884	535,361
9	All other . . .	—	—	807	815	1,154
10	Commercial					
11	Special assessments . . .	597	1,027	5,966	6,567	1,365
12	Privileges . . .	214,483	104,918	270,672	238,806	267,593
13	Departmental . . .	192,290	199,332	254,858	247,889	461,925
14	Public service enterprises . .	811,801	43,498	857,366	125,533	176,779
15	Cemeteries . . .	—	—	—	217	14,162
16	Interest . . .	769	2,269	23,964	4,596	6,624
17	NON-REVENUE					
18	Offsets to outlays . . .	18,825	19,368	14,449	21,094	95,971
19	Municipal indebtedness . . .	—	—	—	—	—
20	Funded debt . . .	1,311,000	38,000	120,000	—	—
21	All other . . .	80,194	—	119	750,000	700,000
22	Refunds . . .	22,348	5,225	39,691	7,598	72,259
23	Agency, trust, and investment .	311,856	146,954	282,874	390,638	504,069
24	<b>TOTAL RECEIPTS</b> . . .	<b>4,697,115</b>	<b>1,738,354</b>	<b>3,733,226</b>	<b>3,988,249</b>	<b>5,478,995</b>
25	Balance on hand . . .	570,198	388,210	1,376,466	646,087	956,675
26	<b>TOTAL</b> . . .	<b>\$5,267,313</b>	<b>\$2,126,564</b>	<b>\$5,109,692</b>	<b>\$4,634,336</b>	<b>\$6,435,670</b>
<b>PAYMENTS</b>						
27	Maintenance					
28	Departmental					
29	General government . . .	\$75,928	\$65,709	\$73,756	\$101,494	\$168,360
30	Public safety . . .	108,966	86,661	260,377	114,920	383,713
31	Health and sanitation . . .	81,630	52,510	130,181	79,216	182,665
32	Highways . . .	207,316	96,397	134,889	181,182	223,121
33	Public welfare . . .	135,887	83,003	241,449	333,955	840,960
34	Veterans' services . . .	29,271	7,987	28,792	18,677	60,746
35	Schools . . .	1,002,969	659,691	893,103	1,175,597	1,159,608
36	Libraries . . .	14,936	6,000	27,841	44,100	49,773
37	Recreation . . .	33,293	13,706	41,125	22,306	110,422
38	Pensions . . .	30,912	10,071	42,757	28,303	90,088
39	Unclassified . . .	39,135	24,042	31,356	37,998	59,481
40	Public service enterprises					
41	Electric light . . .	727,086	—	594,298	—	—
42	Water . . .	—	21,796	78,522	75,637	100,874
43	All other . . .	—	—	—	—	32,949
44	Cemeteries . . .	—	—	—	172	49,932
45	Administration of trust funds .	—	—	538	—	930
46	Interest . . .	65,074	4,867	83,597	81,044	17,747
47	Outlays					
48	Departmental					
49	General government . . .	—	3,270	3,869	4,351	5,649
50	Public safety . . .	2,867	37,066	6,427	4,500	52,404
51	Health and sanitation . . .	122,874	30,460	19,967	18,675	15,255
52	Highways . . .	64,500	17,524	100,144	47,344	171,074
53	Public welfare . . .	—	—	—	—	—
54	Veterans' benefits . . .	—	—	—	—	—
55	Schools . . .	1,005,153	51,613	640,464	91,108	7,715
56	Libraries . . .	—	—	2,365	14,513	—
57	Recreation . . .	—	—	10,282	63,463	6,978
58	Unclassified . . .	—	—	10,062	—	—
59	Public service enterprises					
60	Electric light . . .	39,083	—	44,324	—	—
61	Water . . .	—	57,225	107,296	92,719	24,704
62	All other . . .	—	—	—	—	17,727
63	Cemeteries . . .	—	—	—	—	8,654
64	Municipal indebtedness					
65	Funded debt . . .	155,000	102,000	240,000	275,000	111,000
66	All other . . .	355,000	—	—	750,000	700,000
67	Refunds . . .	22,348	5,225	39,691	7,598	72,259
68	Agency, trust, and investment .	316,360	135,938	281,153	396,780	544,550
69	<b>TOTAL PAYMENTS</b> . . .	<b>4,635,588</b>	<b>1,572,761</b>	<b>4,168,625</b>	<b>4,060,652</b>	<b>5,269,338</b>
70	Balance on hand . . .	631,725	553,803	941,067	573,684	1,166,332
71	<b>TOTAL</b> . . .	<b>\$5,267,313</b>	<b>\$2,126,564</b>	<b>\$5,109,692</b>	<b>\$4,634,336</b>	<b>\$6,435,670</b>

P.D. 79  
Graded According to Population of 1960 — Continued

	Fairhaven 14,339	Walpole 14,068	Auburn 14,047	Bourne 14,011	Ludlow 13,805	Amherst 13,718	Webster 13,680
1							
2							
3							
4	\$1,329,944	\$2,032,513	\$1,380,543	\$1,163,594	\$1,287,332	\$1,141,811	\$973,582
5	256,517	408,214	233,297	252,337	270,059	185,843	254,886
6	15,596	23,188	23,000	32,173	26,173	19,677	21,164
7	2,741	278	845	670	763	996	2,186
8	290,479	148,578	233,821	814,545	194,698	231,341	258,339
9	1,320	1,805	1,352	1,426	685	—	100
10							
11	4,573	11,234	—	—	16,653	50,531	13,476
12	199,187	258,419	257,195	124,544	220,947	184,064	229,862
13	338,887	241,361	189,698	221,780	172,053	128,726	294,862
14	26,477	172,239	—	—	—	130,509	74,911
15	—	—	6,171	370	2,701	2,059	5,175
16	5,667	15,615	3,376	1,350	9,296	1,769	16,254
17							
18	17,446	902	10,437	1,001	30,600	30,951	6,000
19							
20	227,000	—	35,000	—	1,950,000	31,500	—
21	200,592	—	500,000	550,000	390,845	156,000	30,000
22	16,091	22,302	25,549	15,587	14,947	7,345	9,547
23	434,011	371,381	285,756	407,327	269,045	251,051	199,000
24	3,366,528	3,708,029	3,186,040	3,586,704	4,856,797	2,554,173	2,389,344
25	518,290	2,330,933	677,928	920,459	808,380	618,130	1,069,436
26	\$3,884,818	\$6,038,962	\$3,863,968	\$4,507,163	\$5,665,177	\$3,172,303	\$3,458,780
27							
28							
29	\$84,144	\$120,200	\$51,379	\$102,849	\$72,061	\$83,138	\$96,513
30	186,393	185,162	79,307	259,289	169,771	199,799	173,247
31	109,102	111,770	64,142	78,382	87,042	60,502	101,255
32	134,994	213,645	143,244	187,921	185,226	152,323	139,409
33	411,155	118,298	184,948	165,578	147,592	189,150	407,854
34	39,507	18,234	12,860	21,836	21,121	16,015	41,522
35	1,010,345	1,486,455	1,178,024	1,278,174	1,021,822	893,353	303,318
36	29,995	64,243	31,756	21,479	19,842	15,774	27,457
37	26,549	71,859	21,009	69,685	24,900	28,052	25,942
38	16,011	41,779	14,342	25,555	20,472	23,399	68,027
39	32,771	70,482	45,766	46,503	50,873	14,860	33,950
40							
41	—	—	—	—	—	—	—
42	20,664	105,629	—	—	—	57,594	49,676
43	1,336	—	—	606	—	—	—
44	300	135	11,803	869	4,323	4,343	8,551
45	1,521	—	—	—	—	—	4,111
46	62,493	89,434	82,004	75,143	39,869	24,730	53,416
47							
48							
49	23,002	—	—	8,664	7,372	1,355	2,609
50	16,485	16,222	22,972	6,470	3,984	21,688	2,294
51	17,570	120,804	13,091	10,127	207,224	349,194	24,230
52	55,605	121,513	16,800	56,176	64,298	90,865	68,948
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	240,261	900,879	321,761	363,201	666,717	18,760	663,150
56	3,755	—	—	—	269	481	—
57	4,384	13,785	498	6,074	6,092	5,078	5,575
58	—	—	25,000	—	1,098	—	—
59							
60	—	—	—	—	—	—	—
61	397	52,066	—	—	—	27,450	10,082
62	8,000	—	—	—	—	—	—
63	—	—	—	—	1,498	—	887
64							
65	130,800	220,000	249,000	120,000	78,000	103,500	105,000
66	200,000	—	500,000	550,000	377,000	156,000	18,000
67	16,091	22,302	25,549	15,587	14,947	7,345	9,547
68	380,083	368,169	286,209	418,534	295,098	233,842	209,332
69	3,263,713	4,533,065	3,381,464	3,888,702	3,588,511	2,778,590	2,953,905
70	621,105	1,505,897	482,504	618,461	2,076,666	393,713	504,875
71	\$3,884,818	\$6,038,962	\$3,863,968	\$4,507,163	\$5,665,177	\$3,172,303	\$3,458,780

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Dracut 13,674	Barnstable 13,465	Swampscott 13,294	Rockland 13,119	Falmouth 13,037
<b>RECEIPTS</b>						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$1,091,224	\$2,485,201	\$2,201,121	\$1,536,089	\$2,427,128
5 Corporation and income . .		212,036	323,672	320,267	226,066	309,178
6 Licenses and permits . . .		18,344	31,577	8,682	11,258	31,318
7 Fines and forfeits . . .		53	3,356	273	69	1,514
8 Grants and gifts . . .		326,030	476,440	198,206	296,333	385,710
9 All other . . .		2,441	1,925	1,308	525	3,426
10 Commercial						
11 Special assessments . . .		—	3,085	4,616	—	4,283
12 Privileges . . .		—	356,365	380,946	185,386	284,062
13 Departmental . . .		199,609	459,505	174,373	258,924	364,943
14 Public service enterprises . .		233,302	111,654	149,203	106,089	209,654
15 Cemeteries . . .		—	69,342	8,195	—	2,818
16 Interest . . .		4,010	10,641	2,842	3,733	11,822
17 NON-REVENUE						
18 Offsets to outlays . . .		27,308	50,044	3,278	22,950	47,457
19 Municipal indebtedness						
20 Funded debt . . .		—	—	—	260,000	—
21 All other . . .		300,000	1,158,000	838,121	541,201	400,000
22 Refunds . . .		14,350	31,282	28,142	20,247	39,091
23 Agency, trust, and investment .		183,583	676,079	472,108	316,560	766,141
24 TOTAL RECEIPTS . . .		2,612,292	6,248,168	4,791,681	3,785,430	5,288,545
25 Balance on hand . . .		421,538	909,901	905,006	189,408	928,181
26 TOTAL . . .		\$3,033,830	\$7,158,069	\$5,696,687	\$3,974,838	\$6,216,726
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government . . .		\$60,659	\$139,495	\$173,176	\$79,241	\$153,779
30 Public safety . . .		143,922	329,159	454,922	219,056	428,209
31 Health and sanitation . . .		43,176	89,893	153,197	78,422	126,196
32 Highways . . .		127,919	335,812	258,768	207,846	315,393
33 Public welfare . . .		282,207	467,402	216,401	371,253	430,565
34 Veterans' services . . .		25,181	68,108	13,615	21,644	20,690
35 Schools . . .		964,647	1,391,801	1,263,512	1,027,643	1,261,605
36 Libraries . . .		14,154	16,995	48,223	21,402	40,284
37 Recreation . . .		16,618	173,461	129,364	23,578	136,958
38 Pensions . . .		13,709	44,176	93,293	31,754	68,382
39 Unclassified . . .		34,662	118,783	90,697	57,653	263,220
40 Public service enterprises						
41 Electric light . . .		—	—	—	—	—
42 Water . . .		—	—	101,883	86,779	111,602
43 All other . . .		—	136,983	—	—	4,474
44 Cemeteries . . .		2,551	21,542	21,117	400	7,901
45 Administration of trust funds .		—	—	5,168	—	247
46 Interest . . .		56,839	99,352	82,681	88,567	55,247
47 Outlays						
48 Departmental						
49 General government . . .		—	1,148	—	—	6,760
50 Public safety . . .		26,539	14,033	16,217	1,500	22,274
51 Health and sanitation . . .		12,641	25,259	49,927	43,824	3,379
52 Highways . . .		31,501	114,118	69,386	28,215	176,336
53 Public welfare . . .		—	—	—	—	—
54 Veterans' benefits . . .		—	—	—	—	—
55 Schools . . .		8,843	476,936	17,176	194,960	116,175
56 Libraries . . .		—	—	—	10,226	5,983
57 Recreation . . .		—	21,289	—	2,618	19,075
58 Unclassified . . .		—	5,201	—	—	—
59 Public service enterprises						
60 Electric light . . .		—	—	—	—	—
61 Water . . .		—	—	18,290	46,908	44,152
62 All other . . .		—	106,938	—	—	—
63 Cemeteries . . .		—	43,907	14,603	—	—
64 Municipal indebtedness						
65 Funded debt . . .		110,000	291,000	272,532	180,000	213,800
66 All other . . .		300,000	1,158,000	824,603	536,000	400,000
67 Refunds . . .		14,350	31,282	28,142	20,247	39,091
68 Agency, trust, and investment .		280,269	660,431	424,751	306,889	756,756
69 TOTAL PAYMENTS . . .		2,570,387	6,382,504	4,841,644	3,686,625	5,228,533
70 Balance on hand . . .		463,443	775,565	855,043	288,213	988,193
71 TOTAL . . .		\$3,033,830	\$7,158,069	\$5,696,687	\$3,974,838	\$6,216,726



P.D. 79  
Graded According to Population of 1960 — Continued

	Burlington 12,852	Clinton 12,848	Canton 12,771	Concord 12,517	Wilmington 12,475	Adams 12,391	Easthampton 12,326
1							
2							
3							
4	\$1,812,178	\$1,125,866	\$1,842,821	\$2,469,124	\$1,550,621	\$837,246	\$969,853
5	159,157	231,306	247,144	253,073	186,223	299,597	287,246
6	12,082	16,026	14,568	20,973	8,711	17,496	13,103
7	90	93	421	716	90	888	465
8	265,188	549,407	207,903	158,486	198,141	231,031	220,590
9	770	—	—	4,439	—	—	190
10	—	861	16,431	—	2,829	4,371	—
11	—	217,394	272,766	306,241	152,637	180,307	173,359
12	250,859	226,851	219,790	201,652	260,965	475,609	207,802
13	209,332	186,317	124,159	1,131,384	123,419	—	121,030
14	6,054	15,455	3,152	12,547	6,775	12,571	5,397
15	13,503	36,104	3,931	8,496	7,729	4,418	18,191
16							
17							
18	1,544	20,431	14,056	87,195	35,298	17,700	32,802
19							
20	216,500	1,375,000	435,000	—	413,000	—	1,400,000
21	719,658	32,704	890,196	300,000	1,021,708	320,000	43,820
22	34,458	8,656	34,575	24,544	24,809	24,518	22,912
23	287,615	209,543	277,182	379,837	265,340	286,050	293,675
24	3,988,988	4,252,014	4,604,095	5,358,707	4,258,295	2,711,802	3,810,435
25	1,509,580	1,804,091	489,078	915,270	444,204	610,290	493,731
26	\$5,498,568	\$6,056,105	\$5,093,173	\$6,273,977	\$4,702,499	\$3,322,092	\$4,304,166
27							
28							
29	\$104,033	\$80,341	\$104,833	\$134,160	\$94,263	\$73,021	\$105,497
30	283,314	246,888	289,000	400,813	226,267	124,739	222,902
31	82,037	68,982	142,707	84,284	68,992	64,096	86,049
32	227,953	173,318	173,149	205,554	165,725	130,211	168,479
33	121,833	508,284	202,838	117,328	162,445	642,964	360,147
34	11,892	33,233	56,371	14,650	29,018	40,382	24,006
35	1,177,835	563,902	1,077,466	1,828,825	1,063,273	668,277	634,773
36	11,518	34,911	32,965	65,318	11,836	25,231	15,306
37	23,418	25,097	29,928	40,677	13,859	32,041	42,817
38	17,306	44,904	32,262	56,346	19,485	23,024	49,822
39	49,169	33,089	48,616	63,321	46,611	44,480	6,621
40							
41	—	—	—	764,344	—	—	—
42	—	88,449	87,922	93,538	105,296	—	66,440
43	—	—	—	—	—	—	—
44	18,363	33,089	20,360	20,328	19,896	39,334	15,078
45	—	1,353	—	563	—	749	557
46	165,726	74,750	119,850	54,650	102,073	21,113	30,080
47							
48							
49	—	2,584	434	555	916	—	5,460
50	3,556	10,257	2,871	19,596	75,699	1,900	1,000
51	47,570	168,716	48,068	7,500	—	151,100	36,770
52	168,564	32,443	57,086	59,593	101,002	66,772	98,237
53	—	—	—	—	1,500	—	—
54	—	—	—	—	—	—	—
55	987,993	1,454,867	316,565	—	435,475	—	676,900
56	6,667	6,802	2,683	—	—	—	—
57	—	17,293	—	35,011	1,891	—	1,002
58	—	—	—	—	—	—	23,400
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	664,016	40,677	99,983	43,991	—	39,534
62	—	—	—	—	—	—	—
63	987	—	—	—	3,500	—	334
64							
65	301,000	88,400	378,373	258,700	269,000	93,000	23,000
66	714,330	112,000	1,024,050	300,000	1,002,525	320,000	70,000
67	34,458	8,656	34,575	24,544	24,809	24,518	22,912
68	285,785	209,538	268,932	418,778	274,106	276,992	288,636
69	4,845,307	4,786,162	4,592,581	5,168,959	4,363,453	2,863,944	3,115,759
70	653,261	1,269,943	500,592	1,105,018	339,046	458,148	1,188,407
71	\$5,498,568	\$6,056,105	\$5,093,173	\$6,273,977	\$4,702,499	\$3,322,092	\$4,304,166

TABLE I. — Summary of Financial Transactions. Towns

	POPULATION	Somerset 12,196	Athol 11,637	Scituate 11,214	Middleborough 11,065	Bedford 10,969
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes						
4 Property and poll		\$1,406,014	\$1,169,237	\$2,464,154	\$1,181,335	\$1,364,896
5 Corporation and income		250,253	303,743	236,992	201,635	113,885
6 Licenses and permits		6,354	13,736	16,305	12,204	13,302
7 Fines and forfeits		125	459	214	1,061	1,068
8 Grants and gifts		172,284	198,616	234,066	332,216	283,591
9 All other		100	92	400	—	—
10 Commercial		—	—	1,200	4,699	36,172
11 Special assessments		—	—	—	—	—
12 Privileges		191,702	168,483	260,166	168,887	160,813
13 Departmental		154,893	233,706	195,645	377,738	161,800
14 Public service enterprises		93,542	105,914	136,595	986,403	62,743
15 Cemeteries		1,710	5,731	—	4,628	2,862
16 Interest		600	2,016	8,435	6,201	1,904
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		—	35,351	623	44,545	—
19 Municipal indebtedness		—	—	—	—	—
20 Funded debt		450,000	10,000	—	335,000	—
21 All other		151,640	200,000	1,400,000	800	500,000
22 Refunds		21,531	16,703	34,472	44,241	25,616
23 Agency, trust, and investment		442,200	207,534	394,177	296,764	257,657
24 <b>TOTAL RECEIPTS</b>		<b>3,342,948</b>	<b>2,671,321</b>	<b>5,383,444</b>	<b>3,998,357</b>	<b>2,986,309</b>
25 Balance on hand		805,670	473,575	582,522	669,028	684,111
26 <b>TOTAL</b>		<b>\$4,148,618</b>	<b>\$3,144,896</b>	<b>\$5,965,966</b>	<b>\$4,667,385</b>	<b>\$3,670,420</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$95,878	\$82,778	\$120,142	\$86,623	\$71,720
30 Public safety		172,617	193,073	470,604	187,949	131,849
31 Health and sanitation		101,196	65,637	101,718	62,876	78,203
32 Highways		109,559	161,094	244,821	157,906	75,368
33 Public welfare		261,453	388,169	195,230	443,355	81,828
34 Veterans' services		22,632	37,541	13,092	59,174	7,149
35 Schools		870,334	894,961	1,362,509	894,783	1,073,581
36 Libraries		37,518	20,549	42,231	27,403	22,621
37 Recreation		27,640	24,264	47,009	27,885	17,305
38 Pensions		24,984	32,189	52,181	36,451	11,920
39 Unclassified		29,855	33,870	72,378	40,598	30,247
40 Public service enterprises		—	—	—	—	—
41 Electric light		—	—	—	625,018	—
42 Water		78,070	73,148	130,646	79,139	32,058
43 All other		—	—	—	227	—
44 Cemeteries		2,139	19,876	—	4,628	7,153
45 Administration of trust funds		—	907	—	—	—
46 Interest		32,993	5,608	131,093	28,758	105,468
47 Outlays						
48 Departmental						
49 General government		1,492	1,078	5,500	815	—
50 Public safety		4,426	9,052	59,601	28,075	2,785
51 Health and sanitation		54,321	21,182	7,205	16,322	43,353
52 Highways		24,107	80,754	21,436	58,748	39,579
53 Public welfare		—	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		219,715	27,164	175,884	8,069	162,664
56 Libraries		—	325	—	—	—
57 Recreation		5,939	214	1,078	—	—
58 Unclassified		36,000	319	—	—	—
59 Public service enterprises		—	—	—	—	—
60 Electric light		—	—	—	145,693	—
61 Water		58,593	107,426	22,697	2,954	28,941
62 All other		—	—	—	—	—
63 Cemeteries		—	349	—	—	639
64 Municipal indebtedness		—	—	—	—	—
65 Funded debt		125,000	30,000	316,000	212,500	229,000
66 All other		150,000	200,000	1,400,000	—	500,000
67 Refunds		21,531	16,703	34,472	44,241	25,616
68 Agency, trust, and investment		471,028	213,077	389,181	293,597	250,057
69 <b>TOTAL PAYMENTS</b>		<b>3,039,020</b>	<b>2,741,307</b>	<b>5,416,708</b>	<b>3,573,787</b>	<b>3,029,140</b>
70 Balance on hand		1,109,598	403,589	549,258	1,093,598	641,280
71 <b>TOTAL</b>		<b>\$4,148,618</b>	<b>\$3,144,896</b>	<b>\$5,965,966</b>	<b>\$4,667,385</b>	<b>\$3,670,420</b>

P.D. 79  
Graded According to Population of 1960 — Continued

	North Andover 10,908	Northbridge 10,800	Amesbury 10,787	Grafton 10,627	Abington 10,607	Longmeadow 10,565	Franklin 10,530
1							
2							
3							
4	\$1,266,122	\$829,179	\$896,636	\$837,621	\$1,311,967	\$1,983,878	\$996,909
5	221,549	304,019	200,711	153,509	174,243	259,670	195,312
6	13,610	9,811	13,825	10,145	8,213	9,802	23,521
7	526	164	1,108	183	142	844	325
8	166,044	189,300	219,795	219,371	266,515	152,155	207,874
9	381	—	—	—	10	356	—
10							
11	33,346	2,481	1,685	—	—	30,995	544
12	205,425	157,977	186,223	174,502	189,317	386,049	193,534
13	172,473	204,031	455,626	192,562	193,259	127,348	184,943
14	131,680	29,430	106,291	—	95,519	95,464	68,352
15	—	450	6,142	5,359	—	—	71
16	5,974	1,760	7,328	1,774	2,426	5,430	6,006
17							
18	18,890	26,113	3,896	30,897	15,431	103,846	27,930
19							
20	30,000	—	70,000	—	49,000	450,000	1,838,000
21	350,004	100,000	100,021	300,000	600,049	651,149	313,987
22	15,299	12,572	16,271	14,689	13,537	20,884	19,470
23	262,512	188,708	235,263	158,265	209,427	410,629	175,848
24	2,893,835	2,055,995	2,520,821	2,098,877	3,129,055	4,688,499	4,252,626
25	412,198	410,574	436,602	262,031	334,946	1,066,842	514,079
26	\$3,306,033	\$2,466,569	\$2,957,423	\$2,360,908	\$3,464,001	\$5,755,341	\$4,766,705
27							
28							
29	\$85,517	\$49,142	\$69,713	\$48,637	\$55,446	\$79,752	\$75,277
30	251,872	112,941	160,688	76,980	179,824	212,286	129,409
31	96,781	83,124	74,764	29,417	88,462	96,704	67,942
32	180,155	141,792	127,654	112,735	153,202	147,031	123,101
33	210,817	273,363	594,375	231,929	174,312	44,819	313,392
34	17,048	51,939	28,105	32,672	21,176	6,835	25,971
35	738,237	714,959	634,366	753,266	1,004,635	1,351,007	702,261
36	32,234	23,904	40,148	23,810	22,826	27,984	17,454
37	28,923	23,572	22,428	7,329	15,508	91,211	17,262
38	34,332	12,109	65,404	8,260	23,297	40,024	16,051
39	61,446	31,310	24,803	27,331	8,485	79,516	29,967
40							
41	—	—	—	—	—	—	—
42	84,320	45,743	70,321	—	75,094	65,163	48,125
43	—	—	—	—	—	—	—
44	—	2,726	10,092	17,886	—	—	1,047
45	—	1,401	1,129	—	—	—	—
46	53,994	14,993	3,153	23,299	43,461	115,288	9,353
47							
48							
49	—	6,285	78	—	7,987	—	644
50	3,793	5,652	3,001	21,763	45,977	6,994	10,554
51	58,106	4,738	35,796	—	—	376,366	67,473
52	27,241	65,666	7,250	60,351	22,000	127,419	50,216
53	1,000	—	20,459	—	—	—	—
54	—	—	—	—	—	—	—
55	4,736	3,975	22,232	26,811	80,036	202,823	427,500
56	—	1,191	—	983	—	—	—
57	25,881	—	950	952	333	4,512	4,711
58	—	—	—	5,700	—	49,300	4,653
59							
60	—	—	—	—	—	—	—
61	34,579	11,438	97,754	—	49,000	73,925	38,538
62	—	—	—	—	—	—	—
63	—	—	—	1,225	—	—	—
64							
65	184,000	47,750	45,000	68,000	115,000	280,000	57,000
66	350,000	100,000	100,000	300,000	600,000	650,000	300,000
67	15,299	12,572	16,271	14,689	13,537	20,884	19,470
68	258,931	184,903	216,861	151,623	203,219	410,797	185,272
69	2,839,242	2,027,188	2,492,795	2,045,648	3,002,817	4,560,640	2,742,643
70	466,791	439,381	464,628	315,260	461,184	1,194,701	2,024,062
71	\$3,306,033	\$2,466,569	\$2,957,423	\$2,360,908	\$3,464,001	\$5,755,341	\$4,766,705



TABLE I. — *Summary of Financial Transactions. Towns*

	POPULATION	Whitman 10,485	Wayland 10,444	Palmer 10,358	Westwood 10,354	East Longmeadow 10,294
<b>RECEIPTS</b>						
1 <b>REVENUE</b>						
2 General						
3 Taxes		\$1,162,651	\$2,104,147	\$683,195	\$1,733,964	\$1,532,926
4 Property and poll		196,182	192,858	226,533	179,464	170,298
5 Corporation and income		8,334	17,680	11,054	4,614	13,901
6 Licenses and permits		409	169	1,785	447	310
7 Fines and forfeits		223,461	289,513	128,293	184,783	223,225
8 Grants and gifts		—	—	—	—	7,078
9 All other		—	—	—	—	—
10 Commercial		—	6,897	850	93,273	5,644
11 Special assessments		170,705	250,412	223,416	302,784	236,766
12 Privileges		164,694	201,376	129,270	158,161	162,726
13 Departmental		90,022	121,076	—	—	101,806
14 Public service enterprises		269	9,533	10,839	2,405	—
15 Cemeteries		1,704	7,367	4,872	4,431	6,216
16 Interest		—	—	—	—	—
17 <b>NON-REVENUE</b>						
18 Offsets to outlays		13,500	15,000	21,727	16,740	19,538
19 Municipal indebtedness		—	—	—	—	—
20 Funded debt		—	—	—	—	—
21 All other		400,000	200,000	—	504,700	500,000
22 Refunds		13,530	26,293	15,535	36,067	16,391
23 Agency, trust, and investment		226,904	359,215	171,864	310,172	276,477
24 <b>TOTAL RECEIPTS</b>		<b>2,672,365</b>	<b>3,801,536</b>	<b>1,629,233</b>	<b>3,532,005</b>	<b>3,273,302</b>
25 Balance on hand		237,103	1,259,094	541,837	968,269	1,192,812
26 <b>TOTAL</b>		<b>\$2,909,468</b>	<b>\$5,060,630</b>	<b>\$2,171,070</b>	<b>\$4,500,274</b>	<b>\$4,466,114</b>
<b>PAYMENTS</b>						
27 Maintenance						
28 Departmental						
29 General government		\$82,212	\$133,103	\$65,475	\$111,785	\$96,188
30 Public safety		150,012	160,285	99,252	270,334	112,629
31 Health and sanitation		68,693	74,695	42,218	65,564	47,057
32 Highways		103,339	138,897	131,785	157,888	175,425
33 Public welfare		306,053	122,649	207,141	63,144	81,259
34 Veterans' services		22,137	9,791	27,859	4,906	8,842
35 Schools		888,256	1,556,228	565,339	1,262,672	1,060,410
36 Libraries		10,992	25,671	8,500	45,146	34,227
37 Recreation		27,183	42,160	16,822	14,276	8,532
38 Pensions		17,286	18,961	21,591	22,705	19,298
39 Unclassified		28,134	58,218	4,355	43,099	44,804
40 Public service enterprises		—	—	—	—	—
41 Electric light		—	—	—	—	—
42 Water		61,977	67,323	—	—	78,272
43 All other		—	—	—	—	—
44 Cemeteries		269	17,913	23,219	5,544	—
45 Administration of trust funds		—	—	—	—	—
46 Interest		12,118	132,471	—	102,023	124,879
47 Outlays		—	—	—	—	—
48 Departmental						
49 General government		11,489	1,219	—	18,181	—
50 Public safety		2,918	4,149	7,888	3,602	2,370
51 Health and sanitation		34,128	9,317	15,159	227,199	55,209
52 Highways		22,110	91,652	150,181	43,660	91,755
53 Public welfare		—	—	—	—	—
54 Veterans' benefits		—	—	—	—	—
55 Schools		45,253	318,098	4,895	257,861	767,484
56 Libraries		—	6,760	—	—	—
57 Recreation		1,500	3,040	—	—	2,278
58 Unclassified		—	—	—	—	—
59 Public service enterprises		—	—	—	—	—
60 Electric light		—	—	—	—	—
61 Water		29,654	13,288	—	—	7,072
62 All other		—	—	—	—	—
63 Cemeteries		—	7,969	—	—	—
64 Municipal indebtedness		—	—	—	—	—
65 Funded debt		43,000	293,500	—	246,156	320,000
66 All other		400,000	200,000	—	500,000	500,000
67 Refunds		13,530	26,293	15,535	36,067	16,391
68 Agency, trust, and investment		222,289	370,030	178,400	332,730	268,682
69 <b>TOTAL PAYMENTS</b>		<b>2,604,532</b>	<b>3,903,680</b>	<b>1,585,614</b>	<b>3,834,542</b>	<b>3,923,063</b>
70 Balance on hand		304,936	1,156,950	585,456	665,732	543,051
71 <b>TOTAL</b>		<b>\$2,909,468</b>	<b>\$5,060,630</b>	<b>\$2,171,070</b>	<b>\$4,500,274</b>	<b>\$4,466,114</b>



	Bridgewater 10,276	Foxborough 10,136	Holden 10,117	Holbrook 10,104	Sharon 10,070	Aggregate— 82 Towns 1,452,686
1						
2						
3						
4	\$1,006,239	\$1,219,713	\$1,192,072	\$1,132,884	\$1,532,205	\$188,756,567
5	166,191	155,711	174,784	139,801	180,878	28,538,013
6	11,172	16,731	1,221	7,837	5,305	1,618,443
7	1,238	320	115	410	293	172,025
8	189,493	148,464	150,538	184,368	192,606	27,478,550
9	1,113	—	—	3,897	—	172,924
10						
11	5,814	—	1,354	14,987	—	1,666,202
12	133,403	151,137	232,650	181,055	206,647	27,823,745
13	217,336	147,287	159,902	165,225	197,788	27,553,662
14	86,474	94,786	593,928	67,280	97,304	31,223,191
15	—	211	14	—	282	679,960
16	3,074	4,509	2,722	4,247	3,077	945,247
17						
18	22,206	—	40,526	8,120	—	2,620,666
19						
20	—	1,950,000	250,000	129,000	—	27,379,500
21	100,000	2,533	529,123	300,193	772,500	49,510,736
22	10,406	25,929	15,271	16,022	16,312	2,718,408
23	204,005	247,208	208,735	177,308	233,863	37,518,495
24	2,158,164	4,164,539	3,552,955	2,532,634	3,439,060	456,376,334
25	562,018	707,232	377,539	401,106	280,340	93,121,203
26	\$2,720,182	\$4,871,771	\$3,930,494	\$2,933,740	\$3,719,400	\$549,497,537
27						
28						
29	\$62,303	\$58,813	\$69,184	\$53,121	\$72,033	\$11,416,521
30	132,439	118,779	61,487	143,378	135,917	31,500,419
31	69,693	48,409	46,860	58,838	61,016	12,645,073
32	70,069	146,066	107,532	76,083	212,066	18,416,070
33	254,979	138,975	99,783	231,205	80,429	30,185,505
34	23,461	22,568	12,841	15,987	9,362	2,954,068
35	796,523	850,955	1,174,606	765,401	1,158,537	120,846,752
36	18,715	14,859	20,260	16,836	32,368	4,261,913
37	17,268	13,224	11,332	9,807	15,891	5,402,853
38	18,743	15,489	12,195	15,931	20,746	5,708,869
39	193,638	34,257	18,179	21,081	61,443	7,672,181
40						
41	—	—	422,307	—	—	14,540,708
42	45,613	58,200	61,047	67,256	42,008	8,478,168
43	—	—	—	—	—	230,916
44	—	587	520	—	1,469	1,248,583
45	52	—	—	4	—	127,148
46	11,037	29,246	42,603	62,137	87,745	7,679,760
47						
48						
49	6,911	—	—	—	—	636,488
50	6,107	1,900	—	5,700	2,477	1,749,957
51	34,163	—	—	5,475	948	8,829,749
52	27,561	27,139	111,646	54,988	35,010	8,287,150
53	—	—	—	—	—	70,492
54	—	—	—	—	—	629
55	1,854	101,450	205,425	10,285	2,965	29,688,975
56	—	362	8,200	—	6,743	625,516
57	—	—	2,188	—	17,631	779,942
58	—	—	—	—	—	765,879
59						
60	—	—	27,111	—	—	2,126,913
61	11,799	93,318	15,830	14,336	30,476	5,221,863
62	—	—	—	—	—	211,986
63	—	—	—	—	—	198,610
64						
65	95,000	140,000	150,000	172,000	227,000	21,854,847
66	100,000	—	515,790	300,000	756,000	49,958,721
67	10,406	25,929	15,271	16,022	16,312	2,718,408
68	196,516	315,746	207,713	173,708	216,662	38,812,100
69	2,204,850	2,256,271	3,419,910	2,289,579	3,303,254	455,853,732
70	515,332	2,615,500	510,584	644,161	416,146	93,643,805
71	\$2,720,182	\$4,871,771	\$3,930,494	\$2,933,740	\$3,719,400	\$549,497,537

TABLE II. — *Debt Transactions for 1961*

	Towns (Population over 10,000)	ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. Brookline . . . . .		—	—	—	\$1,300,000
2. Arlington . . . . .		\$100,000	—	—	2,300,000
3. Weymouth . . . . .		800,000	\$140,000	\$390,000	—
4. Framingham . . . . .		400,000	950,000	15,000	1,500,000
5. Watertown . . . . .		—	—	—	1,300,000
6. Braintree . . . . .		250,000	—	—	1,800,000
7. Natick . . . . .		510,000	32,000	60,000	1,500,000
8. Belmont . . . . .		—	—	—	—
9. Methuen . . . . .		—	28,000	—	900,000
10. Lexington . . . . .		310,000	420,000	—	1,500,000
11. Milton . . . . .		—	—	—	1,400,000
12. Wellesley . . . . .		360,000	—	100,000	1,100,000
13. Needham . . . . .		—	—	—	—
14. West Springfield . . . . .		1,000,000	—	—	2,000,000
15. Norwood . . . . .		—	—	—	—
16. Wakefield . . . . .		100,000	—	—	—
17. Dedham . . . . .		777,000	—	—	1,000,000
18. Danvers . . . . .		800,000	305,000	—	400,000
19. Saugus . . . . .		585,000	—	—	1,350,000
20. Winthrop . . . . .		—	—	—	900,000
21. Winchester . . . . .		—	—	—	600,000
22. Reading . . . . .		—	560,000	—	650,000
23. Randolph . . . . .		476,000	217,000	50,000	400,000
24. Marblehead . . . . .		480,000	80,000	—	400,000
25. Billerica . . . . .		—	—	—	1,100,000
26. Stoneham . . . . .		109,000	50,000	—	800,000
27. Greenfield . . . . .		—	—	—	900,000
28. Shrewsbury . . . . .		—	—	—	400,000
29. Southbridge . . . . .		—	—	25,000	950,000
30. Stoughton . . . . .		752,500	55,000	—	500,000
31. Tewksbury . . . . .		—	—	—	700,000
32. Andover . . . . .		865,000	—	—	200,000
33. Milford . . . . .		25,000	—	—	400,000
34. Agawam . . . . .		505,000	—	—	800,000
35. Hingham . . . . .		1,015,000	—	—	500,000
36. Chelmsford . . . . .		950,000	—	—	1,250,000
37. South Hadley . . . . .		1,311,000	—	76,000	—
38. Ayer . . . . .		20,000	18,000	—	—
39. North Attleborough . . . . .		50,000	70,000	—	—
40. Dartmouth . . . . .		—	—	—	750,000
41. Plymouth . . . . .		—	—	—	700,000
42. Fairhaven . . . . .		227,000	—	—	200,000
43. Walpole . . . . .		—	—	—	—
44. Auburn . . . . .		35,000	—	—	500,000
45. Bourne . . . . .		—	—	—	550,000
46. Ludlow . . . . .		1,950,000	—	277,000	100,000
47. Amherst . . . . .		31,500	—	—	150,000
48. Webster . . . . .		—	—	—	—
49. Dracut . . . . .		—	—	—	300,000
50. Barnstable . . . . .		—	—	—	1,100,000
51. Swampscott . . . . .		—	—	—	800,000
52. Rockland . . . . .		220,000	40,000	—	500,000
53. Falmouth . . . . .		—	—	—	400,000
54. Burlington . . . . .		216,500	—	—	700,000
55. Clinton . . . . .		425,000	950,000	25,000	—
56. Canton . . . . .		390,000	45,000	90,000	800,000
57. Concord . . . . .		—	—	—	300,000
58. Wilmington . . . . .		1,050,000	102,200	400,000	900,000
59. Adams . . . . .		—	—	—	320,000
60. Easthampton . . . . .		1,400,000	—	—	—
61. Somerset . . . . .		450,000	—	—	150,000
62. Athol . . . . .		10,000	—	—	200,000
63. Scituate . . . . .		—	—	—	1,400,000
64. Middleborough . . . . .		335,000	—	—	—

*Classified by Character of Obligation*

		PAID				
Highway Reimbursement and Airport Grant Loans		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Reimbursement and Airport Grant Loans
1.	-	\$427,000	\$6,000	-	\$1,300,000	-
2.	-	460,000	-	-	2,300,000	-
3.	-	793,000	61,000	\$390,000	-	-
4.	-	610,000	79,000	15,000	1,500,000	-
5.	-	430,000	-	-	1,300,000	-
6.	-	555,688	326,000	-	1,800,000	-
7.	\$21,000	500,400	53,000	60,000	1,500,000	-
8.	-	-	-	-	-	-
9.	-	131,000	49,000	-	900,000	-
10.	-	714,000	65,000	-	1,500,000	-
11.	-	245,000	-	-	1,400,000	-
12.	-	382,000	-	100,000	1,100,000	-
13.	-	664,000	30,000	-	-	-
14.	-	389,253	85,000	-	2,000,000	-
15.	-	194,000	84,000	-	-	-
16.	33,750	397,000	103,000	-	-	\$28,500
17.	-	414,000	-	-	1,000,000	-
18.	-	305,500	90,000	-	400,000	-
19.	-	313,000	14,000	-	1,350,000	-
20.	-	30,000	10,000	-	900,000	-
21.	-	275,000	20,000	-	600,000	-
22.	-	280,000	93,000	-	650,000	-
23.	-	350,000	15,000	50,000	400,000	-
24.	-	395,000	25,000	-	400,000	-
25.	-	230,000	86,000	-	1,100,000	-
26.	-	247,000	50,000	-	800,000	-
27.	-	195,000	10,000	-	900,000	-
28.	-	195,000	25,000	-	400,000	-
29.	-	77,000	10,000	-	800,000	-
30.	-	318,000	32,000	-	500,000	35,250
31.	-	151,000	65,000	-	700,000	-
32.	-	245,000	20,000	-	200,000	-
33.	-	72,000	-	25,000	400,000	-
34.	-	250,000	-	-	800,000	-
35.	-	255,000	10,000	-	500,000	-
36.	38,100	236,000	-	-	1,500,000	31,500
37.	-	155,000	-	355,000	-	-
38.	-	102,000	-	-	-	-
39.	-	190,000	50,000	-	-	-
40.	-	215,000	60,000	-	750,000	-
41.	-	79,000	32,000	-	700,000	-
42.	-	120,000	10,800	-	200,000	-
43.	-	220,000	-	-	-	-
44.	-	249,000	-	-	500,000	-
45.	-	120,000	-	-	550,000	-
46.	-	78,000	-	277,000	100,000	-
47.	6,000	63,500	40,000	-	150,000	6,000
48.	30,000	105,000	-	-	-	18,000
49.	-	110,000	-	-	300,000	-
50.	58,000	265,000	26,000	-	1,100,000	58,000
51.	-	229,000	40,000	-	800,000	-
52.	20,500	165,000	15,000	-	500,000	15,500
53.	-	136,000	77,800	-	400,000	-
54.	19,500	301,000	-	-	700,000	14,330
55.	-	85,000	3,400	112,000	-	-
56.	-	287,000	70,000	90,000	900,000	34,050
57.	-	182,000	76,700	-	300,000	-
58.	63,325	252,000	47,000	400,000	900,000	38,700
59.	-	93,000	-	-	320,000	-
60.	-	15,000	8,000	35,000	-	-
61.	-	95,000	30,000	-	150,000	-
62.	-	10,000	20,000	-	200,000	-
63.	-	279,000	37,000	-	1,400,000	-
64.	-	161,000	51,500	-	-	-

TABLE II. — *Debt Transactions for 1961*

Towns (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford . . . .	—	—	—	\$500,000
66. North Andover . . . .	\$30,000	—	—	350,000
67. Northbridge . . . .	—	—	—	100,000
68. Amesbury . . . .	—	\$70,000	—	100,000
69. Grafton . . . .	—	—	—	300,000
70. Abington . . . .	—	49,000	—	600,000
71. Longmeadow . . . .	450,000	—	\$150,000	500,000
72. Franklin . . . .	1,838,000	—	100,000	200,000
73. Whitman . . . .	—	—	—	400,000
74. Wayland . . . .	—	—	—	200,000
75. Palmer . . . .	—	—	—	—
76. Westwood . . . .	—	—	—	500,000
77. East Longmeadow . . . .	—	—	—	500,000
78. Bridgewater . . . .	—	—	—	100,000
79. Foxborough . . . .	1,740,000	210,000	—	—
80. Holden . . . .	250,000	—	—	500,000
81. Holbrook . . . .	72,000	57,000	—	300,000
82. Sharon . . . .	—	—	—	750,000
82 Towns . . . .	\$23,670,500	\$4,448,200	\$1,758,000	\$47,520,000



*Classified by Character of Obligation — Concluded*

Highway Reimbursement and Airport Grant Loans	PAID				
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Reimbursement and Airport Grant Loans
65. —	\$214,000	\$15,000	—	\$500,000	—
66. —	155,000	29,000	—	350,000	—
67. —	47,750	—	—	100,000	—
68. —	45,000	—	—	100,000	—
69. —	68,000	—	—	300,000	—
70. —	106,000	9,000	—	600,000	—
71. —	280,000	—	\$150,000	500,000	—
72. —	42,000	15,000	100,000	200,000	—
73. —	43,000	—	—	400,000	—
74. —	269,000	24,500	—	200,000	—
75. —	—	—	—	—	—
76. —	235,000	—	—	500,000	—
77. —	300,000	20,000	—	500,000	—
78. —	55,000	40,000	—	100,000	—
79. —	125,000	15,000	—	—	—
80. \$29,000	90,000	60,000	—	500,000	\$15,790
81. —	140,000	32,000	—	300,000	—
82. 22,500	217,000	10,000	—	750,000	6,000
\$341,675	\$18,519,090	\$2,480,700	\$2,159,000	\$47,729,000	\$301,620



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BY CITIES AND TOWNS

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Ayer . . . . .	32	40-41	North Attleborough . . . . .	32	40-41
Barnstable . . . . .	34	40-41	Northbridge . . . . .	37	42-43
Bedford . . . . .	36	42-43	Norwood . . . . .	28	40-41
Belmont . . . . .	27	40-41	Palmer . . . . .	38	42-43
Billerica . . . . .	30	40-41	Plymouth . . . . .	32	40-41
Bourne . . . . .	33	40-41	Randolph . . . . .	29	40-41
Braintree . . . . .	27	40-41	Reading . . . . .	29	40-41
Bridgewater . . . . .	39	42-43	Rockland . . . . .	34	40-41
Brookline . . . . .	26	40-41	Saugus . . . . .	29	40-41
Burlington . . . . .	35	40-41	Scituate . . . . .	36	40-41
Canton . . . . .	35	40-41	Sharon . . . . .	39	42-43
Chelmsford . . . . .	31	40-41	Shrewsbury . . . . .	30	40-41
Clinton . . . . .	35	40-41	Somerset . . . . .	36	40-41
Concord . . . . .	35	40-41	Southbridge . . . . .	30	40-41
Danvers . . . . .	29	40-41	South Hadley . . . . .	32	40-41
Dartmouth . . . . .	32	40-41	Stoneham . . . . .	30	40-41
Dedham . . . . .	28	40-41	Stoughton . . . . .	31	40-41
Dracut . . . . .	34	40-41	Swampscott . . . . .	34	40-41
Easthampton . . . . .	35	40-41	Tewksbury . . . . .	31	40-41
East Longmeadow . . . . .	38	42-43	Wakefield . . . . .	28	40-41
Fairhaven . . . . .	33	40-41	Walpole . . . . .	33	40-41
Falmouth . . . . .	34	40-41	Watertown . . . . .	26	40-41
Foxborough . . . . .	39	42-43	Wayland . . . . .	38	42-43
Framingham . . . . .	26	40-41	Webster . . . . .	33	40-41
Franklin . . . . .	37	42-43	Wellesley . . . . .	27	40-41
Grafton . . . . .	37	42-43	West Springfield . . . . .	28	40-41
Greenfield . . . . .	30	40-41	Westwood . . . . .	38	42-43
Hingham . . . . .	31	40-41	Weymouth . . . . .	26	40-41
Holbrook . . . . .	39	42-43	Whitman . . . . .	38	42-43
Holden . . . . .	39	42-43	Wilmington . . . . .	35	40-41
Lexington . . . . .	27	40-41	Winchester . . . . .	29	40-41
Longmeadow . . . . .	37	42-43	Winthrop . . . . .	29	40-41

